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Report on the activities of the Office of Internal Oversight Services

Activities of the Office of Internal Oversight Services for the period from 1 July 2011 to 30 June 2012**

Report of the Office of Internal Oversight Services

Summary

The present report is submitted in conformity with General Assembly resolutions 48/218 B (para. 5 (e)), 54/244 (paras. 4 and 5), 59/272 (paras. 1-3) and 64/263 (para. 1). It does not cover oversight results pertaining to the Department of Peacekeeping Operations, the Department of Field Support or the peacekeeping and special political missions, as they will be submitted to the Assembly in part II of the report during the resumed sixty-seventh session.

During the reporting period, from 1 July 2011 to 30 June 2012, the Office of Internal Oversight Services (OIOS) issued 284 oversight reports, including 13 reports to the General Assembly and 46 closure reports. The reports included 807 recommendations to improve internal controls, accountability mechanisms and organizational efficiency and effectiveness. Of those recommendations, 65 were classified as critical to the Organization.

The financial implications of OIOS recommendations issued during the period amount to approximately $4.7 million. The recommendations were aimed at cost savings, recovery of overpayments, efficiency gains and other improvements. The financial implications of similar recommendations that were satisfactorily implemented during the period totalled approximately $2.5 million. The addendum to the present report (A/67/297 (Part I)/Add.1) provides a detailed analysis of the status of implementation of the recommendations and a breakdown of recommendations with financial implications. Pursuant to paragraph 1 (c) of resolution 59/272, Member States have access to OIOS reports upon request. The full titles of all OIOS reports are available online (www.un.org/Depts/oios/pages/rep_and_pub.html).

* A/67/150.

** Excluding oversight of peacekeeping activities, which will be reported on in document A/67/297 (Part II).

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Preface

I am pleased to present the annual report on the non-peacekeeping activities of the Office of Internal Oversight Services (OIOS) for the year ending 30 June 2012. The report outlines the ongoing activities and results of work completed during that period, and initiatives under way to increase the efficiency and effectiveness of operations for which OIOS is responsible. I am pleased to report that the OIOS management team is making progress in all areas we had identified as requiring attention.

1. *Planning and priority-setting*. OIOS has developed a clear vision based on the expectations of our stakeholders and is actively monitoring its environment for signals that changes in priorities and direction may be warranted. We do this by maintaining contacts and relationships with clients and counterparts, and by participating in various committees and working groups as observers.

2. *Capacity to deliver*. OIOS is gradually making progress in resolving its long-standing vacancy issues. The vacancy rate stood at 15 per cent at the end of the reporting period. Further progress is anticipated once the results of the Investigations Division pilot project on peacekeeping operations are analysed and translated into a budget submission for consideration by the General Assembly.

3. *Delivering high-impact results*. OIOS has undertaken quality reviews in each of its divisions aimed at ensuring that we invest our resources wisely in high-risk areas that represent organizational exposure. The reviews are also expected to yield practical improvements to internal processes to reduce cycle time and improve the timeliness of product delivery, including through leveraging technology.

4. *Structural considerations*. OIOS is currently developing strategies to pool certain resources and centralize or standardize certain administrative functions, such as recruitment, to improve timeliness and efficiency.

5. *Adequacy of resources*. OIOS is examining its resource base to confirm its adequacy to ensure operational independence and flexibility to respond to emerging risks.

6. *Role of the Office of the Under-Secretary-General for Internal Oversight Services*. OIOS has developed logical frameworks, called programme impact pathways, to rationalize its activities and as a basis for monitoring productivity and timeliness. The addition of an Assistant Secretary-General, now on board, will help ensure OIOS is managing its own operations in a manner that is consistent with our philosophy of leading by example, consistent with the expectations of its stakeholders.

7. *Communications*. OIOS is revising its communications tools and developing new products to expand our outreach and effectiveness through cooperative efforts and more effective sharing of lessons learned from oversight results.

8. *Readiness to respond to external pressures*. OIOS is actively developing contacts and relationships that will enable us to anticipate and respond to emerging issues.

It has been a year already since we welcomed our two new divisional Directors, the Director of the Investigations Division and the Director of the Inspection and Evaluation Division. Their extensive experience and strong leadership is contributing new ideas and approaches that are welcomed by our clients.

I should also like to acknowledge the professional dedication of OIOS staff in achieving the results outlined in the present annual report. I am grateful for their commitment to the Organization and their openness to innovation. Finally, I wish to thank the Secretary-General, United Nations senior management, the members of the Independent Audit Advisory Committee and representatives of Member States for their support, encouragement and constructive feedback on OIOS activities over the past year, which have all been most welcome and constructive.

Carman L. **Lapointe**
Under-Secretary-General for Internal Oversight Services

I. Introduction

1. The Office of Internal Oversight Services (OIOS) was established by the General Assembly pursuant to its resolution 48/218 B to enhance oversight in the Organization. The Office is operationally independent, as stipulated by the Assembly, and assists the Secretary-General in fulfilling his internal oversight responsibilities in respect of resources and staff of the Organization through internal audit, monitoring, inspection, evaluation and investigation.

2. The present report, which provides an overview of OIOS activities during the period from 1 July 2011 to 30 June 2012, comprises five main sections, covering: internal initiatives; an internal audit risk assessment analysis; actions to strengthen the effectiveness of internal audit reporting; oversight results; and mandated reporting on oversight activities concerning the capital master plan, the United Nations Compensation Commission and the construction of additional facilities at the United Nations Office at Nairobi and the Economic Commission for Africa (ECA). An addendum to the present report (A/67/297 (Part I)/Add.1) provides a detailed analysis of the status of implementation of OIOS recommendations, a breakdown of recommendations with financial implications and a list of reports issued by OIOS during the reporting period.

3. With the exception of sections II and III and the addendum, which present statistics for all areas of OIOS work, the report does not cover oversight results pertaining to the Department of Peacekeeping Operations, the Department of Field Support or the peacekeeping and special political missions, which will be presented to the General Assembly in part II of the report during the resumed part of the sixty-seventh session.

II. Internal initiatives

A. Overall efforts to strengthen the functions of the Office of Internal Oversight Services

4. OIOS aims to carry out its work with the highest standards of professionalism and efficiency. The present section highlights key initiatives undertaken during the reporting period to achieve this goal.

1. Strengthening of internal work processes and systems

5. OIOS is continuously working on improving its processes and procedures to meet the highest standards of quality, while delivering objective oversight results that make a difference. To this end, the OIOS divisions are subject to periodic external quality reviews to independently validate our work and, in the case of internal audit, to ensure that the Office complies with the International Standards for the Professional Practice of Internal Auditing. The external reviews undertaken during the reporting period were as follows:

(a) In August 2011, the Institute of Internal Auditors conducted an external quality assessment of the Internal Audit Division and, in November 2011, issued its final report, indicating that the Division "partially conforms" to the International Professional Practices Framework mandatory guidance. In all, 11 recommendations

were received and action plans have been completed for three, relating to risk assessments conducted for clients, monitoring the implementation of recommendations, and adherence to the audit manual and/or audit software procedures. Once all the recommendations have been implemented, an external follow-up review will be conducted to confirm general conformity with the mandatory guidance.

(b) OIOS has commissioned a four-person independent panel of outside experts to carry out a comprehensive review of the Investigations Division to assess the extent to which it is organized, managed and operating to achieve its mandate effectively and efficiently. The panel, which started its work in May 2012, should produce its report by late August 2012. Given the broad mandate of the panel, this review is the most comprehensive conducted since the establishment of the Investigations Division in 1994.

(c) OIOS engaged an external review team, including an expert panel, to examine how the Inspection and Evaluation Division carries out its functions for the United Nations Secretariat. The review was begun in March and is expected to be completed in late August 2012. The specific objectives of the review are (a) to help determine the extent to which the Division has informed and influenced decision-making in the Secretariat; (b) to identify how the Division can have a greater impact in providing independent assessments of programme performance; and (c) to ascertain how to enhance internal work processes, structures, methods and overall quality. The results will be used to improve the operations of the Division, where practical.

2. Cultivating a professional workforce

6. The training of staff is a critical element in ensuring high quality of work. OIOS is comprehensively assessing the knowledge, skills and abilities of its staff against needs and standards, in order to determine the training and additional human resources necessary to fill gaps detected in skill sets. Related initiatives during the reporting period are described below.

7. The external quality assessment of the Internal Audit Division recommended improving the professional development of audit staff. The Division is currently surveying competencies to identify capability gaps, both at the individual and group levels. The highest priority development areas will be assessed against the available professional development budget, and a development plan formulated. The Division's quality assurance programme is being reviewed and revised to ensure that key areas for development are highlighted.

8. The Investigations Division continues to develop its professional workforce to ensure high-quality work. The proper application of procedures and best practices, as well as lessons learned, forms an important part of regular refresher and induction training. Targeted training has addressed investigators' knowledge, abilities and technical skills in specific fields, such as procurement, digital forensics and quality assurance.

9. The Inspection and Evaluation Division organized a series of "lunchtime learning" events to enhance the learning aspect of evaluation, as envisaged in the strategic framework for the biennium 2014-2015 and as recommended by an external peer review. Three such sessions were held. The first brought together OIOS evaluators and senior officials from the Regional Commissions Office in New

York for a substantive discussion on evaluation methodology. In the second, OIOS facilitated a presentation and discussion of the World Bank's evaluation of the community-based response to HIV/AIDS. Staff of the United Nations Population Fund (UNFPA) and the United Nations Development Programme also attended this event. The third focused on ways to enhance productivity, to think better and to achieve a work-life balance.

B. Cooperation and coordination

10. OIOS coordinates regularly with other United Nations oversight entities, including the Board of Auditors and the Joint Inspection Unit, to ensure that potential gaps and unnecessary duplication and overlap in oversight work are minimized. Aside from sharing workplans, the Office holds bimonthly meetings with the Board of Auditors to discuss progress and issues of mutual interest. On an ad hoc basis and when issues of particular concern arise, the Office also has meetings with the Joint Inspection Unit. Furthermore, the senior representatives of those entities attend an annual tripartite meeting to discuss oversight coordination, among other things.

11. The Office recognizes the value and importance of fostering relationships with its functional peers. During the reporting period, OIOS professionals actively participated in their respective professional networks, as described below.

(a) The Inspection and Evaluation Division continued to play a role in the larger evaluation community of the United Nations. In May 2012, the Inspection and Evaluation Division was asked to conduct an independent review of the UNFPA evaluation policy, providing strategic advice to the Executive Director and Executive Board of UNFPA. Furthermore, as vice-chair of the United Nations Evaluation Group, the Director of the Inspection and Evaluation Division will work to promote and strengthen the evaluation functions in the United Nations so that they add value to the organizations they serve.

(b) The Internal Audit Division contributes actively to the work and meetings of the Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Institutions. In September 2012, OIOS will host the forty-third such meeting, in Vienna.

(c) The Investigations Division continues to collaborate with and provide expert support to counterparts within the Organization. For example, the Division is involved in the current efforts aimed at further refining the Model Policy Framework for Agencies of the United Nations system to Consider for Vendor Sanction Procedures. Additionally, the Division is represented in the Intersessional Working Group on Investigations, Disciplinary Matters and Administration of Justice, established in 2011 by the Staff-Management Coordination Committee, and in the working group addressing the revision of administrative instruction ST/AI/371 on disciplinary measures and procedures. The Division also delivered investigations training to mission-based staff of special investigations units.

C. Impediments to the work of the Office of Internal Oversight Services

12. There was no inappropriate limitation of scope that impeded the work or independence of OIOS during the reporting period.

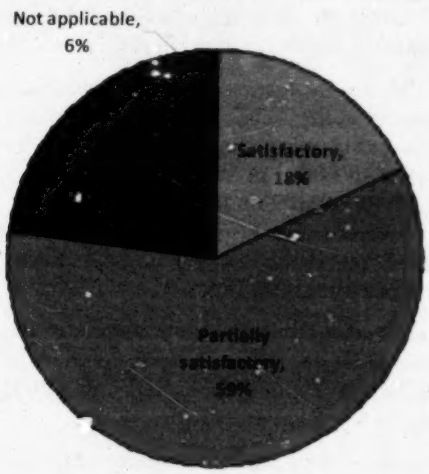
III. Strengthening of the effectiveness of internal audit reports

A. Assignment of audit ratings

13. In July 2011, OIOS began assigning ratings to overall opinions in internal audit reports regarding the adequacy and effectiveness of governance, risk management and internal control processes examined. These ratings, "satisfactory", "partially satisfactory" and "unsatisfactory", communicate clearly the level of assurance being provided on the basis of the audit work conducted, including the significance of any deficiencies identified.

14. The chart below shows the distribution of ratings for 127 internal audit reports, including on peacekeeping operations, issued during the reporting period.[1] Specific information on these reports, including overall opinion ratings and the number of critical and important recommendations issued, can be found in the addendum to the present report.

Figure I
Distribution of audit ratings, 1 July 2011-30 June 2012



B. More efficient monitoring of recommendations

15. In 2011, OIOS launched an initiative aimed at reducing the administrative burden associated with the large number of outstanding recommendations requiring follow-up, and thereby enabling managers to focus on more critical matters. As part of this process, in September 2011, OIOS examined all open internal audit and inspection and evaluation recommendations,[2] and reclassified them into three categories: "critical", "important" and "opportunities for improvement". A follow-up schedule commensurate with the urgency of implementation was adopted. The results of the review are presented in table 1.

[1] During the reporting period, 135 reports were issued; eight reports were not assigned ratings during the transition to the rating system.

[2] Recommendations issued by the Investigations Division were excluded from this exercise.

Table 1
Results of the recommendation review exercise

	Before review *No. of recommendations*	*Results of review* *No. of recommendations*	*Follow-up schedule*
	492 Critical	125 Critical	Quarterly
	956 Medium risk	1 099 Important	Annual
	18 Low risk	242 Opportunities for improvement	Followed up on subsequent relevant oversight assignments
Total	**1 466**	**1 466**	

C. Key oversight terms

16. OIOS is in the process of compiling and defining key oversight terms in consultation with the Department of Management and the Office of Legal Affairs, in conformity with General Assembly resolutions 64/263 and 66/236. This process has provided an opportunity for further reflection on and refinement of key oversight terms to ensure consistency and clarity among all stakeholders. In the coming months, OIOS will also consult with other oversight bodies, including the Board of Auditors, the Joint Inspection Unit and the Independent Audit Advisory Committee in order to adequately take into consideration their oversight terms and views, with a view to finalizing the project by the end of 2012.

IV. Internal audit risk trend analysis

17. In 2009, the Internal Audit Division conducted an analysis of high-risk focus areas. Focus areas refer to the key standard processes that are typically found in United Nations operations, based on the results of 51 risk assessments the Division had completed. The score in these risk profiles pertains to the percentage of times each focus area was considered to be high risk in the 51 risk assessments completed at that time.

18. In 2011, as part of its annual work planning exercise for calendar year 2012, the Internal Audit Division updated the risk assessments. The score in these risk profiles is different from that used in 2009 in that it is based on residual risk, taking into account the effectiveness of existing internal controls. The score is based on a matrix that cross-tabulates residual risks in each auditable United Nations entity by focus area. This methodology results in areas being identified as higher priority for audit. The scales used to rank the entity risk include quantitative measures, and qualitative aspects such as the nature and complexity of the entity and the environment in which it operates.

19. The outcome of this analysis shows that strategic management and governance, programme and project management, safety and security, procurement and contract administration and human resources management remained the highest risk focus areas in both methodologies used. Additionally, with the development of major systems, i.e., Inspira and Umoja, in the intervening period, information technology management was among the higher risk profiles in 2011.

Figure II
Risk profile in 2009

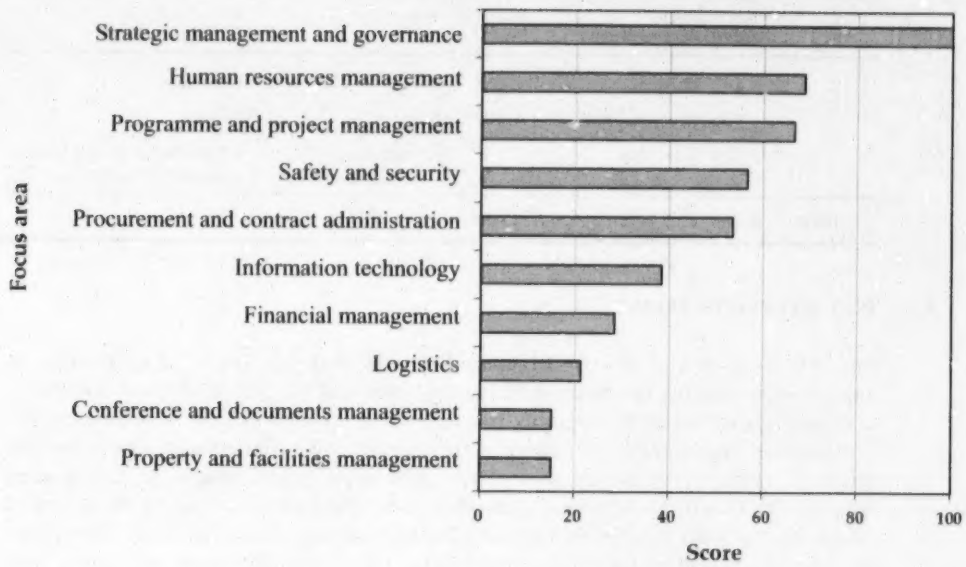
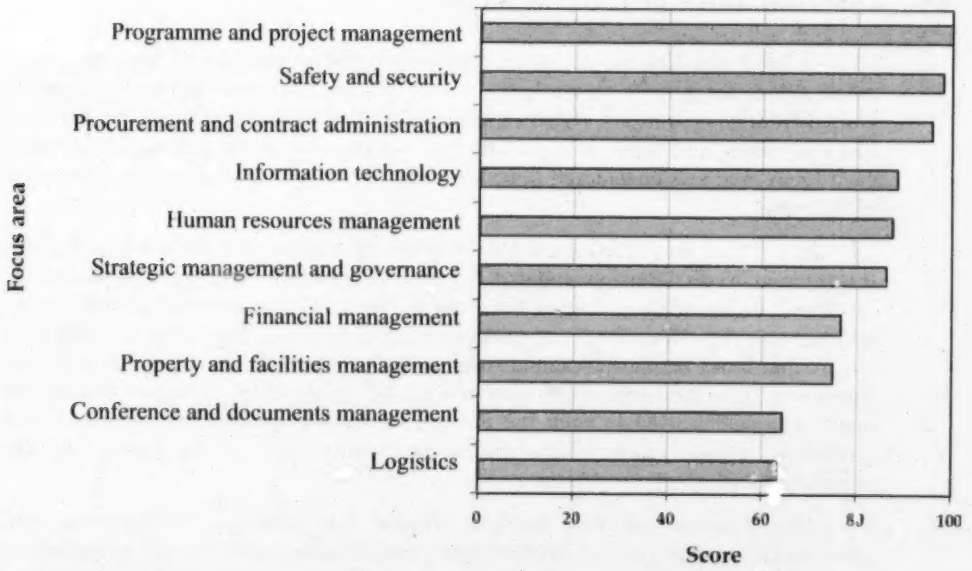


Figure III
Risk profile in 2011



20. In recognition of the high prevalence of the strategic management and governance focus area as high risk in most client entities, the Internal Audit Division developed a toolkit on auditing this subject. Similarly, in early 2011, the

Division started developing a standard audit toolkit for auditing programme and project management.

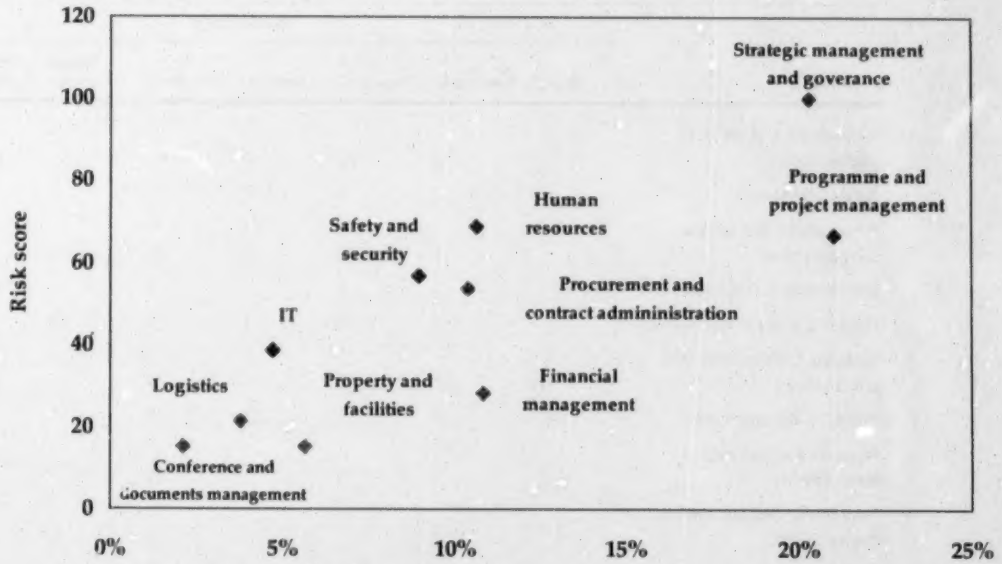
21. The Internal Audit Division is also looking at the preparedness of the Secretariat to implement the International Public Sector Accounting Standards (IPSAS) in its financial reporting by auditing the opening balances of the property, plant and equipment, and inventory accounts. The Division has required its staff to attend IPSAS training when made available and has organized web-based training for its staff on the auditing features/functionalities of Umoja.

22. Furthermore, the following horizontal audits are included in the Division's 2012 workplan to address the other high-risk focus areas: (i) safety and security; (ii) air operations; (iii) waste management and other selected programmes in peacekeeping missions; (iv) procurement of rations contracts; (v) pre-implementation audits of Inspira and Umoja.

Correlation between the 2009 risk profile and the recommendations issued by the Internal Audit Division from 1 July 2011 to 30 June 2012

23. Figure IV illustrates the correlation between the number of recommendations made by the Internal Audit Division during the reporting period and the risk score from the 2009 risk profile. The figure shows, for example, that the Division addressed the highest risk focus area, strategic management and governance, by issuing a number of recommendations to manage or reduce the risk.

Figure IV
2009 risk profile versus 2011-2012 recommendations



Analysis of recommendations by focus area and risk category

24. In the most vulnerable focus areas, the Internal Audit Division made recommendations to ensure that risks that could affect the mandate, operations or reputation of the Organization arising from the presence of strategy, governance, compliance, financial, operational, human resources and information risks (called risk categories) were properly managed.

25. During the reporting period, the Internal Audit Division issued the highest number of recommendations to improve:

- Programme and project management (89)
- Strategic management and governance (86)
- Financial management (46)
- Human resources management (45)
- Procurement and contract administration (44)
- Safety and security (38)

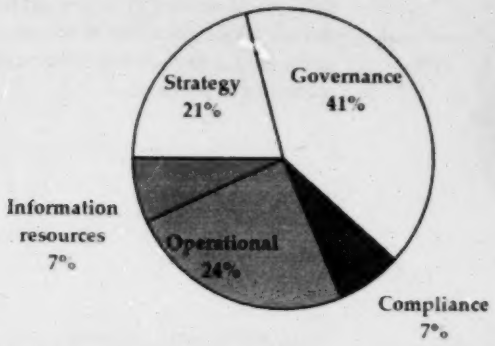
26. Looked at in terms of risk categories, most of the recommendations made in each of the above focus areas were meant to manage the presence of operational, compliance, information resources and governance risks.

Table 2
Number of recommendations issued by risk category and focus area, 1 July 2011-30 June 2012

	Risk category							
Focus area	*Strategy*	*Governance*	*Compliance*	*Financial*	*Operational*	*Human resources*	*Information resources*	***Total***
Programme and project management	7	5	12	5	47		13	**89**
Safety and security	1	2	9	1	21	1	3	**38**
Procurement and contract administration		1	12	4	26	1		**44**
Information technology			1		5		14	**20**
Human resources management		4	10	1	10	17	3	**45**
Strategic management and governance	18	35	6		21		6	**86**
Financial management		3	3	27	7		6	**46**
Property and facilities management			3		21			**24**
Conference and documents management		2			4	1	2	**9**
Logistics	1		3	1	4		7	**16**
Others					6		1	**7**
Grand total	**27**	**52**	**59**	**39**	**172**	**20**	**55**	**424**

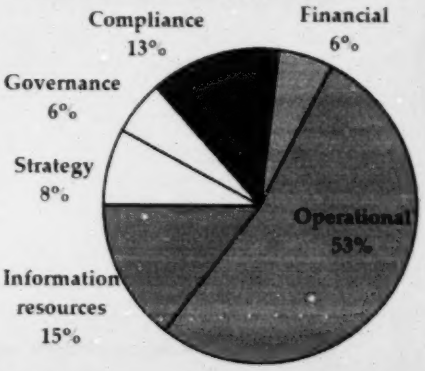
Figure V
Breakdown of recommendations by risk category for each focus area

Strategic management and governance



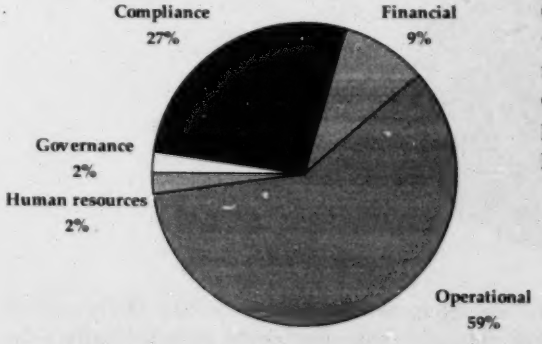
Strategic management and governance recommendations addressed the lack of adequate strategies, policies or monitoring and evaluation frameworks and the lack of clarity in mandates, terms of reference and delegation of authority.

Programme and project management



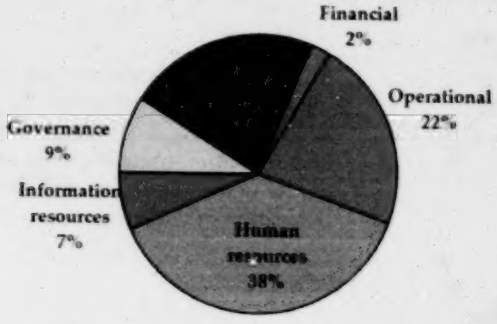
Operational recommendations addressed weaknesses in programme performance reporting, progress/performance monitoring and evaluation, benchmarks/indicators of achievement, or cost-benefit analysis/ feasibility studies of proposed programmes/projects.

Procurement and contract administration



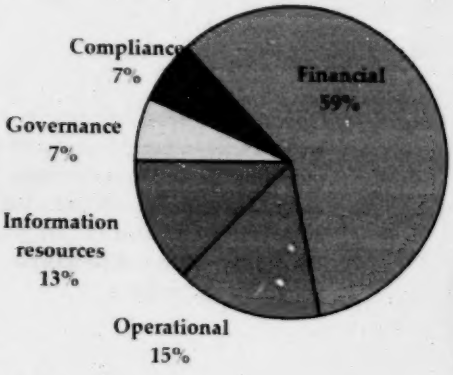
Operational recommendations addressed weaknesses in the administration and monitoring of contracts, and lack of compliance in the implementation of procurement procedures from acquisition planning to contract award.

Human resources management



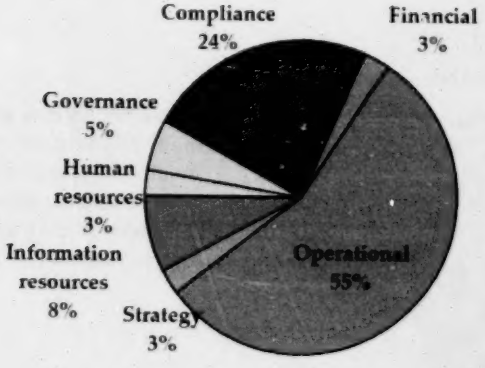
Human resource recommendations addressed the lack of adequate training plans and delivery to ensure effective performance of duties, while operational recommendations addressed issues of documentation of the recruitment process.

Financial management



Financial recommendations addressed weaknesses in the monitoring of funds for appropriateness of use and adequacy of budgets against expenditures.

Safety and security



Operational recommendations addressed weaknesses in air operations, such as non-compliance with aviation safety policies.

27. In consultation with senior management, the Internal Audit Division will continue to monitor events and/or emerging risks that could adversely affect the mandate, operations or reputation of the Organization.

V. Oversight results

28. The present section presents selected oversight results for the period under review.

A. Internal Audit Division

29. Audit results are classified within seven risk categories: strategy, governance, compliance, finance, operations, human resources and information.

1. Classification of audit results

30. Audit risk categories encompass adverse impacts on the mandate, operations or reputation of the Organization arising from the presence of:

(a) Strategy risk, including inadequate strategic planning; adverse or improperly implemented decisions; lack of responsiveness to changes in the external environment; and exposure to economic or other considerations;

(b) Governance risk, including failure to establish appropriate processes and structures for informing, directing, managing and monitoring the activities of the Organization; insufficiencies in senior management leadership; and the absence of an ethical culture;

(c) Compliance risk, arising from violations of or the failure or inability to comply with laws, rules, regulations, prescribed practices, policies, procedures or ethical standards;

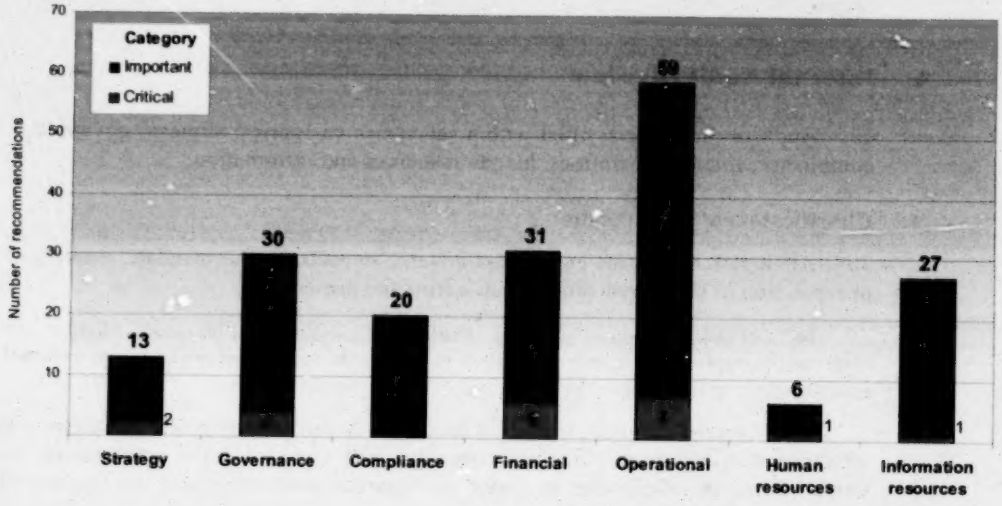
(d) Financial risk, arising from insufficient funding; inappropriate use of funds; inadequate management of financial performance; or unreliable financial reporting or disclosure;

(e) Operational risk, arising from inadequate, inefficient or failed internal processes or failure to conduct operations economically, efficiently or effectively;

(f) Human resources risk, arising from the failure to develop and implement appropriate human resources policies, procedures and practices;

(g) Information risk, arising from the failure to establish and maintain appropriate information and communications technology systems and infrastructure.

Figure VI
Audit recommendations on non-peacekeeping activities by risk category, July 2011-June 2012



2. Audit results by risk category

(a) Strategy risk

(i) Critical recommendations

Audit of human resources management of the Umoja project (AT2011/510/02)

31. *Need to develop a strategy for recruitment of Umoja core staff.* The change in the implementation strategy of the Umoja project required adapting the staffing structure and resource requirements of the project to manage high vacancy rates that could prevent it from meeting the project milestones. The project was significantly understaffed in four of the seven functional areas. OIOS recommended that the Department of Management develop a strategy for ensuring adequate and timely recruitment of core project staff. The Department of Management accepted the recommendation and introduced special measures for expediting the recruitment of project staff, including removing the Central Review Body review stage for Umoja job openings and shortening to 15 days the time during which vacancies are posted, with a disclaimer added to indicate the limited nature of the appointment. OIOS assessed this recommendation as fully implemented.

32. *Need to develop a strategy for recruitment of subject matter experts for Umoja.* The Department of Management had not determined the number of subject matter experts required for the current operational needs of the Umoja project. This raised concerns about the ability of the project to recruit sufficient experts for the revised implementation strategy, with particular regard to the build and deploy phases where contributions from the subject matter experts are critical. Furthermore, the Umoja team was unable to achieve the intended recruitment goals owing to the temporary nature of subject matter expert posts and the unresponsiveness of departments and offices in releasing staff and backfilling their posts. As of May 2011, only 19 of the 44 approved subject matter expert posts were filled and as at

January 2012, that number was down to 15. The Department of Management accepted the recommendation of OIOS that it develop a strategy for adequate and timely recruitment of subject matter experts and consider issuing instructions to all departments for the mandatory release of subject matter experts to the Umoja project. The Chef de Cabinet issued a memorandum on 2 July 2012 to all senior officials reinforcing the Secretary-General's position on the release of subject matter experts for Umoja. The Department of Management stated that, with the endorsement of the Umoja deployment strategy by the Umoja Steering Committee on 28 June 2012, the plan for the assignment of subject matter experts for deployment, training and testing-related activities could now be finalized. This plan will guide the selection and allocation of subject matter experts in the immediate future.

(ii) Important recommendations

Audit of human resources management of the Umoja project (AT2011/510/02)

33. *Need to hire consultants with the necessary technical competencies and skills.* Umoja did not have a mechanism to address the short-term needs for technical expertise, which is required in different areas of SAP[3] at various points during the project life cycle. The Department of Management accepted the recommendation of OIOS that it identify and establish a contracting modality that would allow the project team to: (a) address short-term needs for technical experts in SAP; (b) obtain negotiated rates for attracting qualified consultants; and (c) leverage the consultant rosters of other United Nations entities that have already implemented enterprise resource planning systems. The Umoja team has already exerted efforts to resolve short-term needs for technical experts in SAP by involving PD and the Office of Human Resources Management. Rosters of consultants have been requested for perusal by the Umoja team from United Nations agencies, funds and programmes that have implemented the enterprise resource planning software. The Department of Management confirmed that, as a temporary measure, rates had been negotiated for short-term specialized assistance from SAP. As a long-term solution, the Procurement Division and the Office of Legal Affairs have been negotiating general terms and conditions with SAP in order to establish a professional services agreement for services. When finalized and approved, the professional services agreement will function as an umbrella agreement. The following process has been recommended to enable Umoja to engage these services:

(a) Umoja would develop separate statements of work based on the standard template;

(b) Each statement of work would describe the scope of the services, the sole source justification for acquiring the services from SAP, the expected deliverables and acceptance criteria, the responsibilities of the parties, milestones, timelines, fees, invoicing/payment and other elements as applicable;

(c) Each statement of work would be separately funded through a requisition and purchase order, up to the ceiling of the Headquarters Committee on Contracts award;

(d) The signatures of the parties would be needed to execute the statements of work.

[3] Enterprise resource planning software.

Audit of the Office of the United Nations High Commissioner for Human Rights Regional Office for Southern Africa (AE2011/336/01)

34. *Need for the Office of the United Nations High Commissioner for Human Rights (OHCHR) to strengthen strategic planning at field offices.* The OHCHR Regional Office for South Africa did not fully comply with the strategic planning guidelines. There was no assurance that the office had prioritized its activities to focus on areas where it would add most value and that it had adequately assessed its risks and explored opportunities to collaborate with other actors as part of the preparation of its strategic plan. Non-compliance with the established strategic planning guidelines was attributed to the staff not being conversant with the requirements, and the review process at headquarters not being effective. OIOS recommended that OHCHR organize training or briefing sessions on the preparation of planning documents and develop a checklist to assist desk officers and section chiefs in the review of field office planning documents, to ensure that the strategies are prepared in compliance with established guidelines. OHCHR accepted and implemented the recommendation.

Audit of United Nations archives and records management (AH2011/513/01)

35. *Need to establish a strategic planning process for records management.* The Archives and Records Management Section did not establish records management strategies to achieve its objectives. A risk-based approach to records management would allow the Archives and Records Management Section and records managers to categorize and prioritize the records that they need to manage. Records of archival value would be identified in a systematic way, allowing the Section to plan for their long-term preservation and use. The Department of Management accepted the recommendation of OIOS that it develop an enterprise-wide strategic planning process for records management throughout the United Nations and determine appropriate levels of records management staffing through the programme budget mechanisms. The Department of Management planned to hold an internal strategic planning workshop in mid-2012 as a first step. The Department pointed out, however, that information management as a professional discipline was loosely defined and decentralized in the Secretariat. Some structures existed for enterprise-wide strategic planning for records management, including through the information and communications technology (ICT) bodies. The success of strategic planning for records management was linked to the success of the broader ICT and information/knowledge management strategy, and that strategy was still evolving.

(b) Governance risk

(i) Critical recommendations

Audit of Internet publishing and use of social media at the United Nations Secretariat (AT2010/521/01)

36. *Ineffective oversight and unclear roles and responsibilities for Internet publishing and use of social media.* Specific requirements for Internet publishing were defined in the provisions of administrative instruction ST/AI/2001/5, which encouraged all Secretariat units to establish Internet sites relating to their specific programme. Although those provisions addressed Internet publishing activities, they did not cover social media. In addition, the mandate, roles and responsibilities of the Publications Board in relation to Internet publishing and the use of social media

were not clearly defined and promulgated. There was no evidence that publications programmes had been reviewed since 2005, except for that of the Economic and Social Affairs Committee. Consequently, the Secretariat followed inconsistent approaches in its Internet publishing activities. The Department of Public Information accepted the recommendation that it initiate a review of Secretary-General's bulletin ST/SGB/2005/15. As a result, a new Secretary-General's bulletin (ST/SGB/2012/2) was issued on 29 March 2012, clarifying the roles and responsibilities of the Publications Board with regard to United Nations Secretariat publishing. OIOS assessed this recommendation as fully implemented.

Audit of the coordination of global advocacy and support for New Partnership for Africa's Development subprogramme (AN2011/840/01)

37. *Need for review of overall responsibility for the New Partnership for Africa's Development (NEPAD).* According to the current governance structure for the New Partnership for Africa's Development subprogramme (NEPAD, programme 9), the Office of the Special Adviser on Africa, ECA and the Department of Public Information have joint responsibility for the overall coordination and leadership of NEPAD. The placement of programme 9 under such joint responsibility seems at variance with General Assembly resolutions 57/7 and 57/300, which OIOS interprets as giving the Office of the Special Adviser on Africa sole overall responsibility for programme 9, and with the strategic framework for programme 9, which assigns the Office focal point responsibility for programme 9, i.e. overall programme coordination. The absence of a single authority for the programme makes its governance structure convoluted and prevents it from being led effectively. The Executive Office of the Secretary-General accepted the recommendation of OIOS that it review the overall responsibility for programme 9, with a view to ensuring more effective management accountability for programme 9.

(ii) Important recommendations

Audit of United Nations archives and records management (AH2011/513/01)

38. *Lack of policy on archives management.* Offices away from Headquarters and regional commissions undertook archival functions independently of the Archives and Records Management Section. There have been no transfers of archival records to the Section originating from those offices, and the United Nations Office at Geneva has issued guidelines assigning responsibilities for archives and records management to the United Nations Office at Geneva Library, which was in conflict with the mandate of the Archives and Records Management Section. While the Secretary-General's bulletin on record-keeping and the management of archives (ST/SGB/2007/5) refers to the archives of the United Nations Organization, in the absence of an archive policy clearly defining related roles and responsibilities, there was an increased risk of loss of sensitive and operational information. Department of Management accepted the recommendation that it develop, in collaboration with the Office of Legal Affairs, an archives regime that meets the needs of internal and external stakeholders. The Department of Management stated that it would liaise with the Office of Legal Affairs to revise the Secretary-General's bulletin, while the Office of Legal Affairs stated that it was ready to provide the necessary assistance.

Audit of United Nations Office on Drugs and Crime operations in Nigeria (AE2011/366/02)

39. *Need for adequate administrative support for larger United Nations Office on Drugs and Crime (UNODC) offices.* The UNODC country office in Nigeria was delegated authority for procurement and to engage international consultants and perform most of the actions required for the selection and appointment of staff as a result of the decentralization of the project approval system. However, the capacities of the field offices were not reviewed to ensure that the organizational structures were adequate to support the responsibilities associated with the delegation of authority. The UNODC country office in Nigeria had been without key management positions for an extended period and the delegation of authority without such a review presented management and financial risks. The country office accepted the recommendation of OIOS that it align its organizational structure with the roles, responsibilities and delegation of authority to ensure that the structure could provide the necessary administrative support functions. Key positions were created and updating of the organizational chart was envisaged to adequately sustain the office's operations and the implementation of its large programme.

Audit of the coordination of global advocacy and support for the New Partnership for Africa's Development subprogramme (AN2011/840/01)

40. *Need for strategic framework for NEPAD to be prepared jointly.* Despite the complexity and wide-ranging nature of its mandates, the Office of the Special Adviser on Africa did not have a formal process for identifying risks and opportunities related to its mandates under NEPAD (programme 9) and the coordination of global advocacy of and support for NEPAD (subprogramme 1). Further, although programme 9 is placed under the joint responsibility of the Office of the Special Adviser on Africa, ECA and the Department of Public Information, each of these entities prepares a strategic framework tailored to the subprogramme it is mandated to implement. These subprogramme-level strategic frameworks are submitted separately to the Office of Programme Planning, Budget and Accounts for compilation under programme 9. The heads of subprogrammes did not jointly sign off their strategic frameworks at the programme level. The production and submission to the Office of Programme Planning, Budget and Accounts and the General Assembly of three separate strategic frameworks for the subprogrammes and the lack of joint planning of activities do not give assurance that the three workplans are coordinated to ensure the overall coherence and effective management of programme 9. OIOS recommended that the Office of the Special Adviser on Africa propose to the Secretary-General a mechanism for the joint production and submission by the Office of the Special Adviser on Africa, ECA and the Department of Public Information of a strategic framework for programme 9 and the workplans related to the programme, in order to strengthen the coordination of NEPAD activities within the Secretariat. The Office of the Special Adviser on Africa accepted the recommendation, stating that work was under way to implement it.

(c) Financial risk

(i) Critical recommendations

Audit of the financial performance of the United Nations Environment Programme Mediterranean Action Plan (AA2010/220/05)

41. *Allotments were not supported by actual receipts of income.* The United Nations Environment Programme (UNEP) created allotments for projects without adequate controls to phase the allotments in line with actual budgeted income received. This resulted in negative fund balances totalling $5.1 million for two trust funds as at the end of the biennium 2008-2009 because the UNEP Mediterranean Action Plan had spent funds it did not have. The deficit was funded through inter-fund borrowing. OIOS recommended that UNEP establish adequate controls for the creation of allotments, to ensure commitments did not exceed available resources, and that it determine the accountability of UNEP staff for the creation of inappropriate allotments to fund Mediterranean Action Plan activities and for failure to detect the inappropriateness of allotments. UNEP accepted the recommendations of OIOS and explained that the adoption of a budget based on an overestimation of income led to the implementation of more programme activities than actual funding allowed, resulting in the financial deficit. UNEP further stated that a panel of qualified United Nations staff would be established to review the allotments issued and to provide findings and recommendations on possible negligence by any of the actors involved. UNEP has strengthened controls over the creation of allotments, including through presentation of the budget in a new format and the limitation of budget allotments, based on actual contributions received.

42. The budget proposals presented to the Contracting Parties to the Convention for the Protection of the Mediterranean Sea against Pollution for the period 1994-2011 included overestimations of income due to the inclusion of inappropriate sources of income, which remained undetected because of the non-involvement of UNEP headquarters in the budget preparation, review and clearance processes before the proposals were presented to the Contracting Parties and resulted in negative fund balances totalling $5.1 million for two trust funds as at the end of the biennium 2008-2009. The Office of Internal Oversight Services recommended that the Executive Director of UNEP request the Contracting Parties to reimburse funds spent on project activities approved by the Parties but not funded because of the overestimation of income in the budget proposals. UNEP in collaboration with the Contracting Parties has set up a multi-year recovery plan that consists of maintaining contributions at their current level while reducing the cost of the programme of work every year and using the surplus generated to offset the borrowing position progressively. As of June 2012, UNEP financial statements showed an overall positive fund balance of $4.2 million and an overall positive cash balance of $2.9 million, not taking into account the full expenditure to be incurred throughout the year.

43. *Need for improvement of Controls over management of cash advances to regional activity centres.* Owing to weaknesses in controls over the management of cash advances, UNEP had outstanding advances to regional activity centres and the Mediterranean Action Plan amounting to the equivalent of approximately $3.4 million and $2.6 million as at 31 December 2009 and 31 December 2010, respectively. In addition, there were discrepancies in outstanding balances of approximately $1 million between the records of the regional activity centres and

UNEP. The Office of Internal Oversight Services recommended that UNEP undertake a full review of its outstanding advances to each regional activity centre and take corrective action on discrepancies. UNEP accepted the recommendation and stated that it would undertake a further detailed review of outstanding advances and take corrective action concerning inaccuracies relating to currencies, programme support costs and exchange rate differences, in cooperation with the regional activity centres and the United Nations Office at Nairobi. Substantial progress in clearing outstanding advances had been made by reducing the balance by half as of January 2012.

Audit of conference services funding and costing arrangements at the United Nations Office at Geneva (AE2010/312/01)

44. *Need for structured assessment of conference servicing requirements.* The United Nations Office at Geneva Division of Conference Management had no control over the funding of its conference management services. There was no specific requirement for the Division to obtain a detailed projection of conference servicing needs from clients as part of the budget preparation process and the focus of the Division was on new and expanded mandates, not those that were static. Further, because of the policy of a zero growth budget, the Division could not assess accurate resource requirements in consultation with its clients. OIOS recommended that the Division of Conference Management, on the basis of substantive input from its clients and in full collaboration with them, conduct a structured assessment of the conference servicing needs of its clients to justify the requested resources in terms of the requirements of output delivery. The Division of Conference Management stated that it was a service provider without a substantive programme and thus did not determine its workload. The Division also explained that it had proved difficult for clients to forecast their requirements on a six-monthly basis. Therefore, expanding the exercise to cover the full biennium might prove problematic.

45. *Need for systematic review of the implications of funding gaps.* Workload indicators and statistics on conference management activities were not linked with the budgetary and costing indicators. The Division of Conference Management accepted the recommendation of OIOS that it systematically review the gap between budgetary allocations and the estimated resource requirements in order to assess the implications of funding shortfalls, and has initiated a systematic review of funding gaps. It has identified resource shortfalls and negotiated with clients regularly to reprioritize documents on a short-term basis. The Division was open to the idea of an integrated global approach to managing shortfalls and noted that the Department for General Assembly and Conference Management was the lead department for two related projects, namely a documentation processing system and a data warehouse. The framework for performance indicators has been finalized and is being codified in the new information technology system for documentation processing and data extraction being developed by the Department for General Assembly and Conference Management.

(ii) Important recommendation

Audit of selected conferences at the Economic Commission for Africa (AN2011/710/01)

46. *Conference cost plans were not inclusive of all funding sources and were not sufficiently justified.* The Economic Commission for Africa (ECA) did not prepare sufficiently justified cost plans including all funding sources for the three conferences organized by the ECA Conference Centre. Out of 11 extrabudgetary projects funding the three conferences, only four had cost plans prepared and submitted to the Partnerships and Technical Cooperation Office for allotments. There were no cost plans for the remaining seven extrabudgetary projects, which accounted for 35 per cent of the total extrabudgetary expenditure. Moreover, the requests for allotments did not provide detailed justification for each budget line activity, and did not include information on the availability of funds from the account under which the allotment was requested. This reflected a planning deficiency, with the risk of funds being allotted without proper justification, and prevented the Partnerships and Technical Cooperation Office from monitoring the utilization of funds properly. In addition, ad hoc funding arrangements without a comprehensive cost plan may prevent accountability and transparency. ECA accepted and implemented the recommendation of the Office of Internal Oversight Services that it prepare comprehensive cost plans identifying all funding sources supporting the conferences to ensure accountability and enable the Partnership and Technical Cooperation Section to allot and monitor the use of extrabudgetary funds. ECA stated that detailed cost plans had always been part of the documentation required for any major workshops, forums and meetings regardless of the funding source.

(d) Operational risk

(i) Critical recommendations

Audit of non-expendable property at Headquarters (AH2011/513/03)

47. *Need for property and inventory control procedures.* Controls over the accuracy of the non-expendable property records were inadequate. There have been several adjustments to the non-expendable property database since 2008 totalling approximately $60 million to adjust the differences between the actual balance in the inventory reports and the non-expendable property database. The differences were primarily due to acquisitions that had not been reflected in the database at the time of receipt and were only discovered during physical inventories. OIOS recommended that the Department of Management assist departments and offices to develop detailed procedures to enable them to maintain and update their property and inventory control records. The Department of Management accepted the recommendation and stated that it had proposed a plan for additional resources for a new property management unit, as recommended by a consultant, to undertake a number of tasks, including the development of policies, procedures, processes, manuals, etc. However, full implementation of the plan will depend on the availability of funding and approval by the Member States. Owing to uncertainty regarding the provision of long-term resources, temporary resources have been identified within the Department of Management to address immediate needs.

48. *Need for clarification of the methodology for physical inventory of non-expendable property.* The balances reported in non-expendable property inventory

reports were not supported by the results of the physical inventories as the timing of the counts bore no relationship to the dates of the related inventory reports. Physical inventories were carried out over extended periods, with no adjustments made for acquisitions and dispositions in the intervening period. The counts were also not well organized. It was not clear whether the Department of Management was using a perpetual inventory method to count non-expendable property or a periodic inventory system. The Department of Management accepted the recommendation of OIOS that it clarify the methodology for conducting the physical verification of non-expendable property to ensure that the results of the exercise can be used to confirm the existence of non-expendable property reported in the financial statements. The Department of Management explained that the timing of the implementation of that recommendation depended on the availability of resources and that departments needed to be held responsible for their asset records.

49. *Procedures for recording acquisitions under the capital master plan project were not yet developed.* As the completion of the renovation of the Secretariat and other campus buildings nears, it is essential that there be a more robust process for handover between Office of the Capital Master Plan and the Department of Management that would include the preparation of inventory lists of items supplied/installed and their value. The Department of Management accepted the recommendation of the Office of Internal Oversight Services that it finalize procedures for the handover of non-expendable property acquired under the capital master plan project. The Department of Management, with the assistance of an independent consultant, was in the process of implementing the recommendation.

50. *Monthly inventory reports could be a more effective control over the accuracy of the non-expendable property database.* Department of Management oversight of the central inventory of non-expendable property was ineffective because it lacked the capacity to conduct monitoring activities. Additionally, monthly inventory reports distributed to property record custodians to highlight any discrepancies in the recording of monthly non-expendable property movements (acquisitions and dispositions) were too detailed to facilitate the review of those reports. In its 2006 audit of inventory management, OIOS recommended that the monthly inventory reports be signed by heads of departments and offices on a six-monthly basis and that the Department of Management undertake spot checks to verify the non-expendable property inventory items held by departments and offices. However, implementation of these recommendations remains in progress. The Department of Management accepted the recommendation of OIOS that it strengthen its capacity to enable it to conduct monitoring activities over the management of non-expendable property more effectively, and stated that the timing of the completion of those activities depended on the availability of dedicated resources. Previous requests for funding from Member States had not been granted, thus preventing the Department of Management from addressing this urgent requirement.

(ii) Important recommendations

Audit of business continuity in the United Nations Secretariat (AH2011/513/02)

51. *Need for the business continuity plan to be tested by departments.* One year after the business continuity plan was issued, most departments/offices had not tested their respective components of the plan. The Department of Management accepted the recommendation of OIOS that it ensure that departments and offices

test their components of the overarching business continuity plan in a timely manner and monitor the implementation of recommendations. The Department stated that all United Nations Headquarters departments had been requested by the Crisis Operations Group in 2011 to test the telecommuting capabilities of their critical staff. Shortcomings that were identified during the tests were taken up by departments and further addressed. The departments will be requested to conduct a test of their telecommuting capabilities in 2012, the implementation of which will be reviewed by the Senior Emergency Policy Team during its planned meetings in the second and fourth quarters of 2012.

Audit of the Office for the Coordination of Humanitarian Affairs Regional Office for Latin America and the Caribbean (AN2011/590/03)

52. *Need for analysis of the sustainability of the National Disaster Response Advisors as a regional model.* The Office for the Coordination of Humanitarian Affairs had been using National Disaster Response Advisors in the Latin American and Caribbean region since 2006. Their purpose was to stay in a country for a set period to build the disaster preparedness and emergency response capacities of the national authorities. They also assisted and advised the country resident coordinators on disaster preparedness and emergency response. However, national authority personnel responsible for disaster preparedness and emergency response were often replaced following changes of government. This created a need for the National Disaster Response Advisors to stay and train new national authority personnel. OIOS recommended that the Office for the Coordination of Humanitarian Affairs undertake a study of the use of National Disaster Response Advisors to determine their sustainability as a regional model for building disaster preparedness and emergency response capacities. OCHA accepted the recommendation and stated that in 2012 it would conduct an independent evaluation of its role and activities in emergency preparedness focusing on its regional offices, given that preparedness activities accounted for a large part of their work.

Audit of the Department of Economic and Social Affairs Global Centre for Information and Communications Technology in Parliament Project INT05X73 (AN2011/540/01)

53. *Need to formalize a project exit strategy.* There was no formal exit strategy for the Global Centre for Information and Communications Technology in Parliament Project INT05X73, which was scheduled to end on 31 December 2011. Although a second phase of the project was being proposed for the period 2011-2020, it was not yet known whether the project would be extended. Without a clear and timely exit strategy there was a risk that the project's intellectual property assets, such as publications, working papers, workshops, handbooks, online databases, global and regional knowledge networks, and the pool of information and resources across legislatures around the world could be lost. The Department of Economic and Social Affairs accepted the recommendation of OIOS that it conduct the end-of-term evaluation and prepare an exit strategy for the Global Centre for Information and Communications Technology in Parliament Project INT05X73 prior to its extension or termination.

Audit of the Secretariat of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (AA2011/220/05)

54. *Need for rationalization of investment in the administrative services centre.* UNEP established the Administrative Services Centre for Europe as an organizational unit to provide administrative services to its Europe-based offices. However, the Secretariat of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) was using the financial and human resource administration services of the United Nations Office at Nairobi and the United Nations Office at Geneva, and used the services provided by the Administrative Services Centre for Europe selectively. The CITES secretariat stated that it did not use the Administrative Services Centre for Europe because it was able to obtain faster service directly from the United Nations Office at Nairobi and the United Nations Office at Geneva. The secretariats of two other conventions administered by UNEP in Geneva also stated that they hardly used the services of the Administrative Services Centre for Europe. The availability of multiple service providers in the absence of a comparative analysis of costs and benefits could lead to inefficiencies and waste of resources. UNEP pointed out that the services provided by the Administrative Services Centre for Europe were complementary and not alternative to those provided by the United Nations Office at Nairobi and the United Nations Office at Geneva, but accepted the recommendation of OIOS that it conduct a cost-benefit analysis of services provided by the Administrative Services Centre for Europe in relation to those provided by the United Nations Office at Nairobi and the United Nations Office at Geneva in order to rationalize the investment in the Centre. The cost-benefit analysis is expected to result in a streamlining of the structure of the Centre.

Audit of safety and security at the United Nations Office at Nairobi (AA/2011/211/01)

55. *Need to clarify responsibility for implementing security actions.* Disagreement between the United Nations Office at Nairobi Security and Safety Service and Facilities Management Service arose over which of the two offices was responsible for implementing security recommendations contained in a report assessing the adequacy and effectiveness of the security in the new office facility in Nairobi. The United Nations Office at Nairobi accepted the recommendation of OIOS that it assign the responsibility for implementing the recommendations to ensure that action was taken accordingly.

(e) Information risk

(i) Critical recommendation

Audit of business continuity and disaster recovery at the United Nations Joint Staff Pension Fund (AT2011/801/03)

56. *Need to host the Investment Management Division primary data centre in a suitable location.* The location of the Investment Management Division primary data centre was not suitable for hosting and supporting primary data centre operations. The lack of a suitable location and support for primary data centre operations exposed the Investment Management Division to serious risks that could limit its ability to continue operating and recover within a reasonable period in the event of interruption. The Investment Management Division accepted the recommendation of OIOS that it complete the planned relocation of its primary data

centre to a suitable hosting facility as a matter of urgency and develop transitional measures for supporting and safeguarding its ICT operations pending the relocation. the Investment Management Division stated that together with the Fund secretariat it had agreed to relocate its ICT operations to the United Nations North American Data Centre in Piscataway, New Jersey and advised that the move would be completed by 30 June 2012.

B. Inspection and Evaluation Division

57. The OIOS Inspection and Evaluation Division workplan is based in large part on the results of the Division's periodic risk assessment, which takes into account a number of key indicators. Among these indicators, the size of an entity's budget continued to be weighted most heavily; other factors included the number of posts, number of duty stations, resources spent on evaluation and a range of performance measures drawn from senior management compacts and other sources. In addition to the programme risk assessment, the Inspection and Evaluation Division used a qualitative assessment process to determine priority areas for thematic evaluations, drawing from reports of the Secretary-General, the Chief Executives Board website, and topics to be covered in upcoming conferences across the United Nations system. High priority thematic areas identified in 2011/12 included the rule of law and the internal justice system. During the reporting period, the Inspection and Evaluation Division issued seven non-peacekeeping reports. Highlights from one of the reports to the General Assembly are provided below.

Review of the organizational framework of the public information function of the Secretariat (A/66/180)

58. OIOS reviewed the Secretariat's public information organizational framework in response to a request from the Secretary-General, pursuant to General Assembly resolution 62/236. The review documented the Secretariat's public information organizational framework, including resources dedicated to the public information function, in the Secretariat and Secretariat-affiliated duty stations, field missions and entities.

59. Public information is a cross-cutting Secretariat-wide function and involves any activity which raises public awareness of the ideals, activities, goals and accomplishments of the United Nations. The function undertaken initially by the Department of Public Information expanded over time to include work undertaken by other programmes, offices, departments and missions in promoting their respective mandates and activities. The review results showed a total of 2,113 posts dedicated to the function Secretariat-wide, with the majority of those posts, 74 per cent or 1,571, located away from Headquarters in other offices and field missions. Different budgetary sources funded the posts: the regular budget 48.3 per cent; the peacekeeping budget 38.9 per cent; extrabudgetary resources 12.4 per cent; and the peacekeeping support account 0.4 per cent.

60. While the Department of Public Information is the main department dedicated to disseminating public information, it does not have a formal mandated role for coordinating the function throughout the Secretariat. Formal coordination of public information system-wide is undertaken by the United Nations Communication Group, while coordination takes place informally between Secretariat entities,

including with the Department of Public Information, as well as other ad hoc informal networks. The focus of all coordination is on preventing duplication of work, saving time and ensuring a common message, and the coordination was viewed as efficient by focal points.

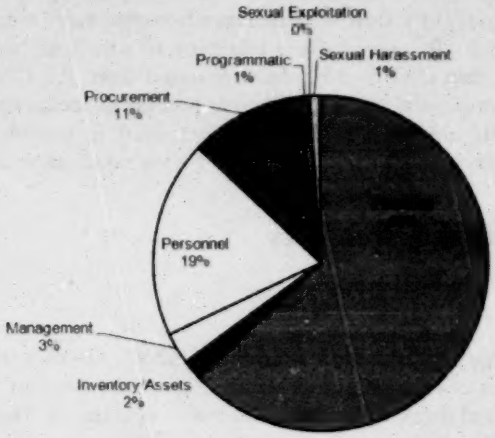
61. OIOS recommended that the Department of Public Information should develop and present to the Committee on Information an action plan that considered the roles and responsibilities for coordination of the public information function in the Secretariat, including: the roles of the Department of Public Information and other Secretariat entities; the priorities of any coordination activities; the need for a strategic plan for public information and communications in the Secretariat that outlined a vision and broad priority issues of commonality and addressed the priorities and vision of the Secretary-General for the function; and the need to maintain data on post and non-post resources with levels and funding sources dedicated to public information as presented in the report. The Department of Public Information did not agree that a strategic plan would allow the Organization to communicate more effectively. It further noted that the current structure, which combined a long-term communications policy approved by the Secretary-General with shorter-term communications priorities and campaigns, presented a pragmatic, flexible approach. It allowed the Organization to respond both to long-term mandates and breaking news. The Executive office of the Secretary-General stated that outlining a vision and setting broad priority issues was the Secretary-General's role and that the Department of Public Information needed dedicated resources to support the Executive Office of the Secretary-General in developing a strategic communications plan for executing those priorities.

C. Investigations Division

62. The Investigations Division conducts investigations on non-peacekeeping matters through investigators based in New York, Nairobi and Vienna. Between 1 July 2011 and 30 June 2012, 252 matters pertaining to staff involved in non-peacekeeping operations were brought to the attention of the Investigations Division. Those allegations comprised 43 per cent of all matters brought to the attention of the Division during the reporting period. After an evaluation of the allegations by the Investigation Intake Committee, 123 were assigned internally to an investigator for investigation, 68 were referred to other departments/offices for investigation and 98 were filed for information.[4]

[4] These figures include allegations received prior to the reporting period on which action was taken during the reporting period.

Figure VII
Predicated investigations, 1 July 2011-30 June 2012, by category



1. Investigation reports issued during the reporting period

63. In total, 27 non-peacekeeping investigation reports were issued during the reporting period. In 17 of these reports, the allegations were substantiated, while in 10 they were not.

Table 3
Completed non-peacekeeping investigations, 1 July 2011-30 June 2012

Finding	*No. of reports*
Substantiated	17
Unsubstantiated	10

Table 4
Non-peacekeeping operation investigation reports issued by fiscal year, as at 30 June 2012

Category	*2008/09*	*2009/10*	*2010/11*	*2011/12*
Financial	7	16	7	8
Inventory/assets	2	2	3	1
Management	5	3	9	1
Personnel	55	66	15	8
Procurement	8	8	7	7
Programmatic	0	1	2	0
Sexual exploitation	1	2	1	1
Sexual harassment	0	0	1	1
Grand total	**78**	**98**	**45**	**27**

64. Examples of substantiated allegations include findings that: (a) a senior staff member controlled a bidding exercise to favour a vendor who had previously been removed from the United Nations vendor list. This case is pending review by the Administrative Law Section; (b) a then staff member from another United Nations office influenced the award of a contract to a company to which he had previous links as a former owner; this staff member has separated from the Organization; (c) a senior staff member manipulated the recruitment process to secure the hiring of a personal friend; and (d) a United Nations vendor failed to comply with the conditions of air charter agreements by falsely certifying crew notification documents.

VI. Mandated reporting requirements

A. Capital master plan

65. In accordance with General Assembly resolution 62/87, OIOS is responsible for reporting on the activities of the Capital Master Plan Audit Section. OIOS has two auditors assigned to auditing the capital master plan operations. The approach continues to be risk-based, which conforms to the audit approach adopted by the Internal Audit Division.

66. During the reporting period, audits covered procurement, contract management, and financial management and reporting processes.

67. An audit report on capital master plan procurement and contract management, including change orders (A/66/179) was submitted to the General Assembly. OIOS concluded that the Office of the Capital Master Plan had established an appropriate internal control structure, with segregation of duties, to review and evaluate guaranteed maximum price proposals, in order to promote the attainment of best value. However, the controls and record-keeping relating to the procurement of trade contracts by the construction manager, Skanska, needed improvement to ensure the transparency and fairness of the procurement process. OIOS recommended that the Department of Management improve oversight and instruct Skanska to improve record-keeping. The Department of Management accepted the recommendations and the Office of the Capital Master Plan and the Office of Central Support Services took prompt action to remind Skanska of the procedures to be followed.

68. A Post-Award Review Committee had been established by the Assistant Secretary-General, Office of Central Support Services to conduct the technical review of change orders and compliance review of contract amendments. However, there was a large backlog of cases for the Committee to review and a need to reconsider working arrangements to ensure its relevance to ex post facto control. Subsequent to the audit, the Office of the Capital Master Plan stated the following:

> "The Post-Award Review Committee resumed its work and has been considering the cases, taking the risk analysis as a basis for prioritizing its work. As at 30 June 2012 a significant part of the backlog has been cleared.
>
> - A new chairperson and new secretariat have been put in place as at January 2012.
>
> - In consultation with the Board of Auditors and the Enterprise Risk Management Unit of the United Nations, the Post-Award Review

Committee decided to take a risk-based strategic approach to the review of cases. The Post-Award Review Committee is charged with the review of 234 amendments (26 per cent) valued at $314,881,874, which represents 35 per cent of the total value of all the amendments.

- In order to maximize the benefit of the review process, the Post-Award Review Committee secretariat devised a risk-based heat map in order to ascertain which contract amendments pose the greatest risk to the Organization. Heat maps have now been created for all contracts under Post-Award Review Committee purview.

- The Committee decided that it would look at the high risk cases (contract amendments that represent at least a 10 per cent increase from the original contract value) as a matter of priority. The number of amendments that fall under this category amounts to 119 or 51 per cent of all the amendments subject to review by the Committee. The 119 amendments have a dollar value of approximately US$ 204 million.

- As of the end of June 2012, the Committee had reviewed a total of 34 amendments with a combined value of approximately US$ 73 million. This includes all contract amendments for the Skanska basement contract, the North Lawn Conference Building, the Conference Building, and the first half of the Syska Contract B. Please note that one amendment includes several change orders reviewed separately under a single case.

- During the period January-June, the Post-Award Review Committee met twice for preliminary discussions (on the way forward and on the methodology for the risk-based approach) and four times for official contract amendment review sessions. Some of the cases were discussed electronically as well.

- The new risk-based approach has been presented to the Assistant Secretary-General of the Office of Central Support Services, and was in turn accepted. Three sets of meeting minutes (for the Skanska Basement Contract, Part 1 of Syska Contract B, and the North Lawn Conference Building) have been signed so far for 2012. Minutes for the Conference Building are pending submission."

69. The audit also indicated that, at the time, the reasons for initiating change orders were not adequately explained. OIOS recommended that justifications and accountabilities should be clearly recorded. The recommendations made as a result of this audit were accepted by the Office of Central Support Services or the Office of the Capital Master Plan, as applicable.

70. The audit of capital master plan project budgeting, financial reporting and payments (AC2010/514/04, dated 11 August 2011) considered the presentation of capital master plan financial information and the possible impacts on the budget of the following threats and uncertainties faced by the project:

- Associated costs
- Changes in scope or changes required because of unforeseen technical issues
- Reaccommodating staff as the capital master plan winds down
- The economic climate

71. OIOS concluded that the uncertainties could result in overexpenditure of the approved capital master plan budget. Most significantly, if associated costs and the cost of the secondary data centre were added to the original scope of the capital master plan, the projected overexpenditure would rise from $80.1 million to $259.4 million at the time of the audit.

72. OIOS made recommendations with regard to the presentation of financial information to the General Assembly. The Under-Secretary-General for Management agreed that the ninth annual progress report on the implementation of the capital master plan should include financing options for the associated costs and a format for clearly presenting the cost overrun. Also, the Executive Director of the Capital Master Plan stated that (a) proposals for courses of action to be taken with regard to the Dag Hammarskjöld Library, the cafeteria and the North Lawn Conference Centre and (b) major technical risks and uncertainties together with their likelihood and possible cost implications would be submitted to the General Assembly. The recommended changes were also incorporated in the ninth annual progress report.

73. In March 2012, the Office of the Capital Master Plan informed the General Assembly that the previously reported shortfall of $284 million had increased to $433 million. In its resolution 66/258 of 9 April 2012, the General Assembly requested OIOS to undertake an in-depth technical construction audit of the capital master plan, emphasizing the circumstances that led to the projected $433 million cost overrun, and to report the results to the General Assembly at the beginning of the main part of its sixty-seventh session.

74. After a competitive procurement process, a proposal from a professional services firm was accepted to carry out the in-depth technical construction audit, with the primary objectives of identifying the root causes of the $433 million shortfall, potential cost-saving measures and ways to keep projected costs within budget. The technical construction audit encompasses 13 specific tasks identified by OIOS and is on schedule for reporting to the General Assembly at the appointed time.

B. United Nations Compensation Commission

75. In accordance with General Assembly resolutions 59/270 and 59/271, OIOS presents details of its oversight activities relating to the United Nations Compensation Commission in the reporting period.

76. The Compensation Commission made available an amount of $50,000 per annum for internal audit resources. In 2011, OIOS utilized the resources to undertake an audit of Compensation Commission claims payments for the period from June 2010 to April 2011. The audit report (AE2011/820/01) discussed below was issued in September 2011. In addition to providing a status update to the General Assembly on the claims process, the report also gave an opinion on the adequacy and effectiveness of internal controls over the receipt of appropriate revenues into the Compensation Fund.

77. As at the end of June 2012, the Compensation Commission has paid $36.4 billion out of the total of $52.4 billion award payments, leaving a balance of unpaid awards of $16.0 billion, comprising six large awards payable to Kuwait. The

Compensation Fund receives 5 per cent of the oil export revenue of Iraq, as required by Security Council resolution 1483 (2003) and subsequent resolutions of the Council, most recently resolution 1956 (2010). The Commission continues to disburse award payments and to monitor environmental projects under its follow-up programme for environmental awards being undertaken by participating Governments with funds awarded for environmental damage.

78. *Audit of United Nations Compensation Commission claims payment for the period from June 2010 to April 2011 (AE2011/820/01).* The audit concluded that the Compensation Commission's governance, risk management and internal control processes in relation to the management of receipts and disbursements from the Compensation Fund were satisfactory during the period under review. On 1 July 2011, the oversight function for the Development Fund for Iraq was transferred from the International Advisory and Monitoring Board to the Committee of Financial Experts and the funding mechanism was transitioned to a post-Development Fund mechanism. The audit raised the need for the Compensation Commission to ensure the accuracy of future revenue to be deposited into the Compensation Fund, including through the establishment of procedures for the valuation and receipt of the 5 per cent of the value of non-monetary sales of petroleum products.

79. At the seventy-third session of the Governing Council, held from 1 to 3 May 2012, the Head of the Committee of Financial Experts advised the Governing Council that the mechanism for the valuation and transfer of 5 per cent of the value of non-monetary transactions had been approved by the Ministry of Finance of Iraq and, as a result, an amount of $109.9 million had been transferred to the Compensation Fund on 27 April 2012, in accordance with Security Council resolution 1956 (2010). In its conclusions, the Governing Council noted its satisfaction with the continued transfers of 5 per cent of the oil revenues of Iraq to the Fund since the transition of oversight to the Committee of Financial Experts, and with the Commission's positive working relationship with the Committee. The Council further directed the Compensation Commission secretariat to continue to engage regularly with the Committee regarding all payment and accounting mechanisms and to keep the Governing Council advised of any developments.

C. Construction of additional office facilities at the Economic Commission for Africa in Addis Ababa and the United Nations Office at Nairobi

80. In accordance with General Assembly resolution 63/263, OIOS is responsible for reporting on the activities relating to the construction of additional office facilities at ECA in Addis Ababa and the United Nations Office at Nairobi.

81. OIOS conducted an audit of the construction of new office facilities at the Economic Commission for Africa (AP2011/710/01) and issued the audit report on 9 February 2012. The audit concluded that the governance, risk management and control processes examined were partially satisfactory in providing reasonable assurance regarding effective management and implementation of the construction project at ECA.

82. The project team was understaffed, with two of the six posts vacant since construction commenced in May 2010. This contributed to an excessive workload

fo the Project Manager and presented a risk to effective project management and control. ECA took early action to fill the two posts.

83. Disagreements between the contractor and project consultants over inaccuracies in the bill of quantities had resulted in a deduction of $263,000 from a contractor's invoice. In addition, it took six months to determine the correct amount to be paid. There was a risk that relations with the contractor could be jeopardized. On the basis of a recommendation of OIOS, ECA, in consultation with the Office of Legal Affairs, had fully settled the contractor's invoice. OIOS also noted that the contractor had not been submitting monthly invoices in accordance with the contract. On a basis of a recommendation of OIOS, ECA now requires invoices to be submitted each month.

84. In addition, the new office facilities design did not incorporate cameras and other security features that should have been integral to the design. The retrofitting of these security features would result in additional costs if action was not taken to incorporate them during construction. OIOS recommended that the Chief of the Security and Safety Service of ECA be kept informed of future construction projects and advised to ensure that integral security features are included in the projects during the design stage. ECA accepted the recommendation and stated that, for future projects, it would ensure that integral security features were included in the project design. The Security and Safety Service of ECA is now fully involved in the design and execution of internal and external security features of the building.

85. OIOS conducted an audit of the construction of additional office facilities at the United Nations Office at Nairobi (AC2010/211/01) and issued the audit report on 3 November 2011. The audit concluded that the United Nations Office at Nairobi had established effective controls in planning and executing the project, with support from United Nations Headquarters. The construction of the new office facilities at the United Nations Office at Nairobi was completed in December 2010 in accordance with the schedule. The total cost of the project remained within the $25.3 million approved by the General Assembly in resolution 63/263 in 2008. However, procurement rules were not fully complied with in a contract for the design, supply, installation and maintenance of the solar photovoltaic system costing $1.3 million, because it was considered a partial donation, with significant cost savings. The United Nations Office at Nairobi accepted the recommendation of OIOS that it ensure that procurement actions are carried out in accordance with the requirements. The Department of Management has requested the Director of Administration of the United Nations Office at Nairobi to submit the contents of the file relevant to the procurement of the contract for review, to determine what elements were at variance with the established procedures.

Annex

Overview of mandated reporting requirements

The categories of information to be included in the annual reports of OIOS are set out in the following documents:

(a) Secretary-General's bulletin ST/SGB/273, para. 28:

(i) A description of significant problems, abuses and deficiencies and related OIOS recommendations;

(ii) Recommendations not approved by the Secretary-General;

(iii) Recommendations in previous reports on which corrective action has not been completed (see A/67/297 (Part I)/Add.1, where applicable);

(iv) Decision from a previous period revised by management;

(v) Recommendations on which agreement could not be reached with management or with regard to which requested information or assistance was refused (see A/67/297 (Part I)/Add.1, where applicable);

(vi) The value of cost savings recommended and amounts recovered (see A/67/297 (Part I)/Add.1);

(b) General Assembly resolution 56/246:

(i) Information regarding the implementation rate of the recommendations of the previous three reporting periods (see A/67/297 (Part I)/Add.1);

(ii) Information regarding the impact of the reorganization of OIOS on its work;

(iii) Reporting separately on those recommendations that have been implemented, those that are in the process of being implemented and those for which no implementation process is under way, and the reasons for their non-implementation (see A/67/297 (Part I)/Add.1);

(c) General Assembly resolutions 57/292 and 60/282: reporting on oversight activities conducted throughout the phases of the capital master plan project in the context of the annual reports of OIOS;

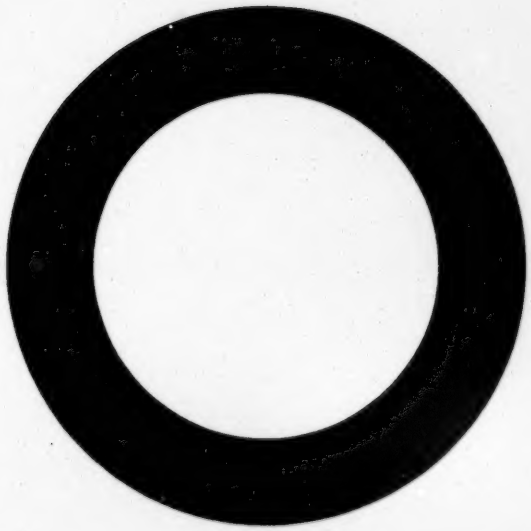
(d) General Assembly resolutions 59/270 and 59/271: provision of internal oversight of the entire claims process of the United Nations Compensation Commission and reporting regularly thereon in the context of the annual reports of OIOS;

(e) General Assembly resolution 59/272: the requirement that annual reports contain titles and brief summaries of all reports of OIOS issued during the year (see A/67/297 (Part I)/Add.1);

(f) General Assembly resolution 62/87: the request that OIOS ensure effective audit coverage of the capital master plan and submit to the General Assembly all its reports related to its implementation;

(g) General Assembly resolution 63/263: the request that OIOS ensure effective audit coverage of the construction of additional office facilities at ECA in Addis Ababa and the United Nations Office at Nairobi;

(h) General Assembly resolution 66/236: encourages OIOS to continue to identify in its analysis in future annual reports general trends and strategic challenges over time regarding internal oversight in the United Nations, including an update on all critical recommendations and taking into account the risk category and the target date for implementation and the office concerned that is to be held accountable for such implementation.



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Item 140 of the provisional agenda*
Report on the activities of the Office of Internal Oversight Services

Report on the activities of the Office of Internal Oversight Services for the period from 1 July 2011 to 30 June 2012

Addendum

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* A/67/150.

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Abbreviations and acronyms

BINUB	United Nations Integrated Office in Burundi
CTED	Counter-Terrorism Committee Executive Directorate
DESA	Department of Economic and Social Affairs
DFS	Department of Field Support
DGACM	Department for General Assembly and Conference Management
DM	Department of Management
DPA	Department of Political Affairs
DPI	Department of Public Information
DPKO	Department of Peacekeeping Operations
DSG	Office of the Deputy Secretary-General
DSS	Department of Safety and Security
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
EOSG	Executive Office of the Secretary-General
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
ICTR	International Criminal Tribunal for Rwanda
ICTY	International Tribunal for the Former Yugoslavia
ISDR	International Strategy for Disaster Reduction
MINURCAT	United Nations Mission in the Central African Republic and Chad
MINURSO	United Nations Mission for the Referendum in Western Sahara
MINUSTAH	United Nations Stabilization Mission in Haiti
MONUC/MONUSCO	United Nations Organization Mission in the Democratic Republic of the Congo/United Nations Organization Stabilization Mission in the Democratic Republic of the Congo
OCHA	Office for the Coordination of Humanitarian Affairs
OHCHR	Office of the United Nations High Commissioner for Human Rights

OHRLLS	Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States
OICT	Office of Information and Communications Technology
OIOS	Office of Internal Oversight Services
OLA	Office of Legal Affairs
OOSA	Office for Outer Space Affairs
OPPBA	Office of Programme Planning, Budget and Accounts
OSAA	Office of the Special Adviser on Africa
UNAMA	United Nations Assistance Mission in Afghanistan
UNAMI	United Nations Assistance Mission for Iraq
UNAMID	African Union-United Nations Hybrid Operation in Darfur
UNCC	United Nations Compensation Commission
UNCCD	United Nations Convention to Combat Desertification
UNCTAD	United Nations Conference on Trade and Development
UNDEF	United Nations Democracy Fund
UNDOF	United Nations Disengagement Observer Force
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change
UNFICYP	United Nations Peacekeeping Force in Cyprus
UNFIP	United Nations Fund for International Partnerships
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICRI	United Nations Interregional Crime and Justice Research Institute
UNIDIR	United Nations Institute for Disarmament Research
UNIFIL	United Nations Interim Force in Lebanon
UNIOGBIS	United Nations Integrated Peacebuilding Office in Guinea-Bissau
UNIPSIL	United Nations Integrated Peacebuilding Office in Sierra Leone
UNJSPF	United Nations Joint Staff Pension Fund
UNJSPF-IMD	United Nations Joint Staff Pension Fund-Investment Management Division
UNMIK	United Nations Interim Administration Mission in Kosovo

UNMIL	United Nations Mission in Liberia
UNMIS	United Nations Mission in the Sudan
UNMISS	United Nations Mission in the Republic of South Sudan
UNMIT	United Nations Integrated Mission in Timor-Leste
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNOCI	United Nations Operation in Côte d'Ivoire
UNODC	United Nations Office on Drugs and Crime
UNOG	United Nations Office at Geneva
UNON	United Nations Office at Nairobi
UNOPS	United Nations Office for Project Services
UNOV	United Nations Office at Vienna
UNPOS	United Nations Political Office for Somalia
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSOA	United Nations Support Office for the African Union Mission in Somalia

I. Introduction

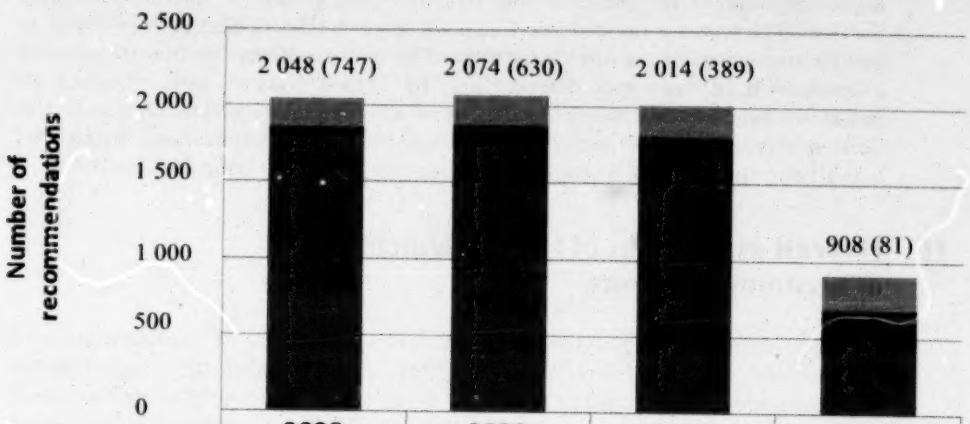
1. The present addendum provides information about the status of implementation of recommendations issued by the Office of Internal Oversight Services. The report is divided into five main sections (II-VI). Section II provides an overall assessment of the implementation of recommendations. Section III provides a breakdown of open recommendations, by United Nations entity. Section IV includes a list of critical recommendations of which the implementation is past due. Section V includes OIOS recommendations with financial implications. Section VI lists all oversight reports issued by OIOS between 1 July 2011 and 30 June 2012.

II. Overall assessment of the implementation of recommendations

2. The figure below provides a breakdown of the status of implementation of recommendations issued from 1 January 2008 to 31 December 2011, including the implementation rate for each of the calendar years in that period.[1] During the period from 1 January to 31 December 2011, OIOS issued 908 recommendations to United Nations entities. Of these, 81 (9 per cent) were deemed critical. As at 31 December 2011, programme managers had implemented 403 (59 per cent) of all the recommendations issued during the calendar year, including 56 (77 per cent) of the critical recommendations issued during 2011.

[1] The most recent follow-up of important recommendations was carried out in January 2012 for recommendations issued as at 31 December 2011 in accordance with the new follow-up schedule established in 2011. Critical recommendations due for implementation are followed up on a quarterly basis, therefore their status is as at 30 June 2012 for recommendations issued up to the end of December 2011. The information given in the figure under para. 2 is provided by calendar year to ensure compatibility with past calendar years and to ensure consistency with the performance data used in the senior managers' compacts.

Breakdown of status of recommendations issued from 1 January 2008 to 31 December 2011 as at 30 January 2012, and implementation rates[a]



	2008	2009	2010	2011
Closed	192 (75)	199 (53)	211 (19)	225 (7)
Pending	51 (6)	133 (10)	304 (23)	282 (20)
Implemented	1 805 (266)	1 742 (567)	1 499 (347)	403 (56)

[a] Critical recommendations and the corresponding implementation rates are given in parentheses. A recommendation may be "closed" when, inter alia, it is overtaken by events or when management accepts responsibility for residual risk arising from the non-implementation of the recommendation. In addition, "closed" recommendations include those that may have been reclassified as "opportunities for improvement" as a result of OIOS review of all outstanding recommendations. It is to be noted that the implementation rates of all recommendations and of critical recommendations are based on the total number of outstanding recommendations divided by the number of recommendations issued, excluding those that have been closed.

III. Analysis of open recommendations

3. Table 1 provides information about the status of all outstanding recommendations issued up to the end of 30 June 2012 for each United Nations department/office. Of these 907 recommendations there were 67 critical recommendations outstanding (7 per cent), the implementation of 18 of which was past due (i.e., the target date had been missed) and of 49 was not yet due. Specific information on critical recommendations whose implementation is overdue, including the management's response, is provided in section IV.

Table 1

Breakdown of open recommendations by important and critical status, and implementation schedule for all outstanding critical recommendations issued up to 30 June 2012

	Outstanding recommendations			*Critical recommendation implementation schedule*			
	Total	*Important*	*Critical*	*3rd quarter 2012*	*4th quarter 2012*	*2013*	*Past due*
BINUB	2	2	–				
CTED	1	1	–				
DESA	25	22	3		3		
DFS	38	35	3		1	1	1
DGACM	2	2	–				
DM	83	74	9		5	1	3
DPA	20	19	1				1
DPI	7	7	–				
DPKO	20	17	3		2		1
DSS	9	9	–				
ECA	6	5	1				1
ECE	4	4	–				
ECLAC	7	6	1				1
EOSG	10	8	2		2		
ESCAP	2	2	–				
ESCWA	1	1	–				
Ethics Office	2	1	1			1	
ICTR	6	5	1				1
ICTY	4	4	–				
ISDR	4	4	–				
MINUSTAH	30	29	1		1		
MONUC	21	19	2		2		
MONUSCO	5	5	–				
OCHA	24	21	3				3
OHCHR	14	12	2		2		
OHRLLS	2	2	–				
OICT	9	9	–				
OLA	3	3	–				
OOSA	4	4	–				
OSAA	12	10	2		2		
UNAMA	13	13	–				
UNAMI	17	16	1				1
UNAMID	17	13	4		4		
UNCCD	4	4	–				

	Outstanding recommendations			*Critical recommendation implementation schedule*			
	Total	*Important*	*Critical*	*3rd quarter 2012*	*4th quarter 2012*	*2013*	*Past due*
UNCTAD	6	6	–				
UNDEF	3	3	–				
UNDOF	8	8	–				
UNEP	17	15	2		1		1
UNFCCC	21	20	1				1
UNFICYP	2	2	–				
UNFIP	4	3	1		1		
UN-Habitat	33	32	1		1		
UNHCR	176	171	5		5		
UNICRI	6	6	–				
UNIDIR	4	4	–				
UNIFIL	5	5	–				
UNJSPF	15	15	–				
UNJSPF-IMD	22	21	1		1		
UNMIL	50	46	4	1	1		2
UNMIS	7	5	2		2		
UNMISS	1	1	–				
UNMIT	10	9	1		1		
UNMOGIP	5	4	1				1
UNOCI	18	17	1		1		
UNODC	13	13	–				
UNOG	6	3	3		3		
UNON	38	37	1		1		
UNOV	1	1	–				
UNRWA	3	2	1		1		
UNSOA	5	3	2		2		
Total outstanding	**907**	**840**	**67**	**1**	**45**	**3**	**18**

IV. Critical recommendations the implementation of which is past due

4. Table 2 provides details of critical recommendations the implementation of which is overdue, together with the management's latest update on the progress made thus far. OIOS acknowledges the progress being made by departments/offices in implementing these recommendations. OIOS is also working closely with the Management Committee to ensure their full and expeditious implementation.

Table 2
Critical recommendations the implementation of which is past due

Entity	*Audit title*	*Recommendation*	*Report date*	*Target date*	*New estimated completion date*
DFS	Audit of the Trust Fund for the support of the activities of MINURCAT (AP2010/636/11)	(4) The Department of Field Support, in consultation with the Office of Programme Planning, Budget and Accounts, taking into account the circumstances that led to control failures in implementing, monitoring and reporting on the Trust Fund for MINURCAT, should: (a) clarify the roles and responsibilities of the Controller, the Department of Field Support and missions for trust funds pertaining to field missions; (b) ensure that the terms of reference for trust funds reflect the clarified roles and responsibilities; and (c) implement adequate monitoring for compliance with the policy provisions. *Client response June 2012: Implementation of the recommendation is in progress. The internal review of Department of Field Support trust fund management by the Field Budget and Finance Division is now complete and a series of recommendations is to be submitted to the Controller's office by the end of July 2012. Among the recommendations being put forward are the affirmation of roles and responsibilities, revision of the terms of reference and workflow redesign. In the area of asset management and disposal, internal discussions are still ongoing.*	13 June 2011	31 March 2012	31 March 2013
DM	Audit of procurement activities at UNON	(1) The Department of Management should amend the delegation of authority of the Director, Division of Administrative Services, to include	19 October 2010	30 June 2012	31 December 2012

Entity	Audit title	Recommendation	Report date	Target date	New estimated completion date
	(AA2009/211/02)	procurement for UNEP and UN-Habitat funded from the regular budget. *Client response July 2012: In April 2012, the Assistant Secretary-General, Office of Central Support Services led an Independent review team from the Department of Management to review the administrative structure of UNON, UNEP and UN-Habitat. The mandate of the review team included review of the governance structure for the procurement function and the team's recommendations are being considered by all parties for their possible implementation.*			
DM	Enterprise resource planning project at the United Nations Secretariat (AT2009/510/02)	(1) The enterprise resource planning team should update and complete the programme charter, with particular regard to: (a) project approach; (b) strategy on deployment; (c) change management; and (d) integration approach. *Client response July 2012: The charter in the revised format (modular) is planned to be completed by 31 December 2012. As such it is a living document that will continue to change.* *Umoja will put in place procedures that assign responsibility for certain chapters of the charter and establish the frequency for update, e.g. quarterly, yearly.*	23 August 2010	30 June 2012	31 December 2012
DM-OPPBA	Audit of the Trust Fund for the support of the activities of MINURCAT	(2) The Office of Programme Planning, Budget and Accounts should issue appropriate guidance to implementing offices on the recording of expenditures against the respective donors'	13 June 2011	31 March 2012	30 September 2012

Entity	*Audit title*	*Recommendation*	*Report date*	*Target date*	*New estimated completion date*
	(AP2010/636/11)	contributions for trust funds involving multiple donors and earmarks, so that expenditures and unspent balances can be monitored with reference to the donor agreements. *Client response July 2012: OPPBA has made further improvements to the guidance provided in the Finance and Budget Manual on: (a) recording of expenditures against the respective donors' contributions involving multiple donors and earmarks; (b) clarification of the roles and responsibilities of OPPBA, DFS and field missions. The target for issuance is the end of the third quarter (30 September 2012) and a copy will be forwarded to OIOS as soon as the manual has been finalized.*			
DM	Results-based management at the United Nations has been an administrative chore of little value to accountability and decision-making (A/63/268)	(6) In order to strengthen the technical and methodological capacities of the Organization, OIOS recommends that the Secretary-General: (a) prepare and submit for the consideration of the General Assembly a request for additional resource requirements that comprehensively addresses the respective requirements of: (i) central results-based management coordination; (ii) department-level results planning and self-evaluation; and (iii) independent inspection and evaluation; and (b) promulgates the United Nations Evaluation Group norms and standards as the overarching framework of organizational evaluation practice (paras. 39-41 and 43). *Client response August 2012: As stated in the Secretary-General's report on progress towards an*	30 September 2008	30 June 2012	30 June 2013

Entity	Audit title	Recommendation	Report date	Target date	New estimated completion date
		accountability system in the United Nations Secretariat (A/66/692), the Secretary-General wished "to fully harmonize and integrate his results-based management proposals with other accountability and performance-related initiatives resulting from the change management exercise". Since further progress is expected over the coming months, including through an examination of the experience of other organizations that have introduced results-based management, it was considered premature to report on those efforts at the time of that report. Accordingly the elaboration of the proposed results-based management framework is still pending.			
DPA	Audit of the United Nations Integrated Peacebuilding Office in Sierra Leone (UNIPSIL) (AP2011/560/02)	(1) UNIPSIL, with the assistance of the Departments of Political Affairs and Field Support, should review the staffing arrangements in UNIPSIL with the aim of developing optimal staffing requirements and mitigating risks of lack of accountability due to a number of core functions being carried out by non-United Nations personnel. *Client response May 2012: Implementation is in progress.* *To address and standardize mission staffing needs, the mission is working on including these identified critical needs in the 2013-2014 budget.*	23 January 2012	30 June 2012	

Entity	*Audit title*	*Recommendation*	*Report date*	*Target date*	*New estimated completion date*
DPKO	Integrated operational teams in DPKO (AP2009/600/03)	(8) DPKO should ensure that the mission concepts combine all components' plans and are adequately developed for all missions. The practice of substituting the mission concepts with the Secretary-General's report to the Security Council should be discontinued. *Client response July 2012: Implementation of the recommendation is in progress. The mission concept for UNMISS (South Sudan) was developed by the Mission and submitted to United Nations Headquarters (DPKO/DFS) on 27 June 2012. On the basis of the draft guidance developed in 2011 and in line with the ongoing revision of the integrated missions planning guidelines, consultations to finalize the guidance on mission concepts are taking place within DPKO/DFS and with key partners, such as DPA.*	16 November 2010	30 June 2012	30 September 2013
ECA	Thematic evaluation of gender mainstreaming in the United Nations Secretariat (A/65/266)	(ECA_002) Each Secretariat programme covered by this evaluation should reinforce its commitment to gender mainstreaming and strengthen its results focus by: (a) ensuring that it has developed and disseminated a programme-level gender mainstreaming action plan that is consistent with its strategic framework and contains desired outcomes and indicators for each subprogramme. *Client response April 2012: Capacity-building in gender mainstreaming for staff in divisions in 2012 includes targeted, relevant and needs-based training for staff and the provision of a basic toolkit for staff to utilize in their daily work.*	8 September 2010	30 March 2012	

Entity	*Audit title*	*Recommendation*	*Report date*	*Target date*	*New estimated completion date*
ICTR	Information and communications technology governance and security management at the International Criminal Tribunal for Rwanda (AT2010/260/01)	(10) ICTR should complete its disaster recovery and business continuity processes and procedures by: (a) documenting and implementing a backup strategy; (b) implementing a disaster recovery hot site and performing regular disaster recovery and business continuity tests; and (c) moving backup tape storage offsite to ensure effective disaster recovery. *Client response June 2012: Continuous improvement is ongoing pertaining to the disaster recovery and business continuity processes of ICTR as follows: comprehensive review of existing information technology (IT) disaster recovery infrastructure, including a gap analysis of existing IT disaster recovery/ business continuity capabilities against business requirements for continuity so that IT capabilities can match business requirements (anticipated completion end of July, 2012); simulated tests of existing disaster recovery capabilities (anticipated completion end of August, 2012); catalogue improvement and expansion of the backup data tape storage facility to also include Court Management Services digitization data (anticipated completion end of August, 2012). It is maintained that the cost of establishing an external dedicated "hot site" is not justifiable in the light of the completion strategy.*	25 April 2011	30 June 2012	31 August 2012

Entity	*Audit title*	*Recommendation*	*Report date*	*Target date*	*New estimated completion date*
OCHA	Audit of OCHA management of the Haiti Emergency Relief Response Fund (AN2011/590/02)	(10) OCHA should outline the programmatic role, responsibility and accountability of the Director of the Coordination and Response Division in the Emergency Response Fund policy document and institute a formal reporting requirement on Fund activities by the Humanitarian Coordinator and the head of the country office to the Director of the Coordination and Response Division. *Client response July 2012: the Funding Coordination Section and the Coordination and Response Division are currently working on the definition of clear roles and responsibilities of the Director of the Coordination and Response Division, which will be integrated into the final draft of the guidelines to be submitted for senior management approval by September 2012.*	2 May 2012	30 June 2012	30 September 2012
OCHA	Audit of OCHA management of the Haiti Emergency Relief Response Fund (AN2011/590/02)	(2) OCHA should issue the Emergency Response Fund policy framework establishing adequate processes for the establishment and management of country-based funds. *Client response July 2012: The guidelines will be submitted for approval by OCHA senior management in September 2012.*	2 May 2012	30 June 2012	30 September 2012
OCHA	Audit of OCHA management of the Haiti Emergency Relief and Response Fund (AN2011/590/02)	(9) OCHA Haiti should: (a) require the International Organization for Migration (IOM) to report on the use of funds against the project activities for which the grants were approved; and (b) conduct physical inspections of projects funded from the Emergency	2 May 2012	31 May 2012	31 August 2012

Entity	Audit title	Recommendation	Report date	Target date	New estimated completion date
		Relief and Response Fund that are implemented by IOM, as necessary. *Client response July 2012: IOM has submitted the narrative and financial reports to OCHA Haiti. The financial report will be submitted by the Fund manager to the OCHA Administrative Office in Geneva on 5 July 2012 for review and clearance.*			
UNAMI	Business continuity management in UNAMI (AP2010/812/04)	(1) The UNAMI management should develop a mission-specific policy and standard operating procedures for business continuity management planning that also clarifies responsibility for developing and maintaining the plan. *Client response June 2012: There were some technical hitches with the production of the final version of the plan which are currently being addressed. We expect this will be resolved by 31 July 2012.*	17 May 2011	30 June 2012	31 July 2012
UNEP	Audit of the financial performance of the UNEP Mediterranean Action Plan (AA2010/220/05)	(6) The Executive Director of UNEP should determine the accountability of UNEP staff for the creation of inappropriate allotments to fund MAP activities and for inability to detect the inappropriateness of allotments. *Client response August 2012: The panel, as well as the consultant, is at present undertaking a review to determine possible negligence by any of the actors concerned. The same panel is also reviewing action required on recommendation No. 3, due for December 2012.*	6 September 2011	31 March 2012	31 December 2012

Entity	*Audit title*	*Recommendation*	*Report date*	*Target date*	*New estimated completion date*
UNFCCC	Information and communication technology governance and security management at the United Nations Framework Convention on Climate Change (AT2008/241/01)	(19) UNFCCC should: (19) Formalize its business continuity policy and strategy. *Client response June 2012: Implemented for specific critical IT business continuity plan observations. In progress for policy. An assessment of the business continuity plan was done by a contractor for the UNFCCC secretariat in 2006, with specific observations and specific recommendations. A number of these recommendations have been implemented and are put into practice regularly during deployments. The mitigation strategy includes the use of data centre outsourcing, the use of laptops with a virtual private network (VPN) capability to allow staff to work away from the office and the deployment of transportable IT systems duplicating headquarters capabilities for conferences, which also serve as capability for emergency continuity. The IT strategic plan was tabled at the Information Technology Management Committee in November 2011 but is currently being rewritten for retabling by the end of August 2012. Given the time that has elapsed since this initial business continuity plan review, the Information Technology Services will review the various documents and finalize the revised IT business continuity policy by the end of 2012.*	4 November 2009	30 June 2012	31 December 2012
UNMIL	Audit of UNMIL transport services (AP2011/626/07)	(1) UNMIL should review the Transport Section's operations and implement measures to improve its performance, including vehicle repair and maintenance	2 May 2012	30 June 2012	

Entity	Audit title	Recommendation	Report date	Target date	New estimated completion date
		scheduling and reduction in the time taken to complete general maintenance. *Client response May 2012: UNMIL accepted the recommendation and noted that the Chief Transport Officer would review the Section's operations to improve overall performance within the next six months. An action plan would be drawn up of measures to be taken, including on scheduling vehicle repair/maintenance, the time taken to complete general maintenance, and the inspection process.*			
UNMIL	Audit of UNMIL transport services (AP2011/626/07)	(9) UNMIL should conduct a complete physical verification of vehicles, and follow up and investigate those that cannot be found. Once the exercise is complete, procedures should be initiated to write off all vehicles that cannot be accounted for. *Client response May 2012: UNMIL has accepted the recommendation and noted that the Transport Section would establish procedures to physically verify vehicles every four months to prevent the reoccurrence of vehicles being unaccounted for. A physical inventory of vehicles is in progress and is expected to be completed by the end of May 2012 and any vehicles that cannot be accounted for will be investigated and thereafter written off, after approval.*	2 May 2012	31 May 2012	

Entity	*Audit title*	*Recommendation*	*Report date*	*Target date*	*New estimated completion date*
UNMOGIP	The United Nations Military Observer Group in India and Pakistan (UNMOGIP) (AP2010/600/02)	(4) UNMOGIP, in coordination with DFS, should assess whether the continued use of the building for the UNMOGIP headquarters in Srinagar is appropriate and safe, and take action to ensure the safety of personnel. *Client response June 2012: Implementation is in progress. UNMOGIP is awaiting the final draft of the residual fire risk assessment by a consultant. The report is due on 15 July 2012.*	29 December 2010	31 March 2012	31 December 2012

V. Financial implications of recommendations of the Office of Internal Oversight Services

5. Table 3 provides a summary of OIOS recommendations with financial implications. OIOS classifies financial implications into several categories, including loss and waste of resources, recovery, expenditure reduction, additional income and budget reduction.

6. During the reporting period, OIOS identified $4.7 million in recoveries and expenditure reduction, of which $2.5 million were realized during that period.

Table 3
Financial implications of OIOS recommendations, 1 July 2011 to 30 June 2012
(United States dollars)

Entity	*Assignment number*	*Description*	*Estimated amount*	*Realized amount*
UNEP	AA2010/220/05	Reduction of expenditure	4 500 000	2 300 000
DM	AP2010/615/04	Recovery of payments due to incorrect use of mission subsistence allowance	212 000	223 882
DPI	0278/11	Recovery of embezzled funds	865	–
Total			**4 712 865**	**2 523 882**

VI. Reports issued during the reporting period

7. During the 12-month period from 1 July 2011 to 30 June 2012, OIOS issued 284 oversight reports, including 13 reports to the General Assembly and 46 closure reports. Table 4 provides lists of all the reports issued during the reporting period.

8. Pursuant to paragraph 1 (c) of General Assembly resolution 59/272, Member States have access to OIOS reports upon request.

Table 4
Reports issued during the period from 1 July 2011 to 30 June 2012

A. Reports to the General Assembly

Symbol	*Date*	*Subject*
E/AC.51/2012/4	2 April 2012	Triennial review of the implementation of recommendations made by the Committee for Programme and Coordination at its forty-ninth session on the evaluation of United Nations support for least developed countries, landlocked developing countries, small island developing States and Africa

Symbol	*Date*	*Subject*
E/AC.51/2012/3	2 April 2012	Triennial review of the implementation of recommendations made by the Committee for Programme and Coordination at its forty-ninth session on the thematic evaluation of lessons learned: protocols and practices
E/AC.51/2012/2	2 April 2012	Triennial review of the implementation of recommendations made by the Committee for Programme and Coordination at its forty-ninth session on the thematic evaluation of United Nations coordinating bodies
A/66/755	28 March 2012	Comprehensive report on the implementation of the pilot project designated by the General Assembly in resolution 63/287
A/66/286 (Part II)	13 March 2012	Report of the Office of Internal Oversight Services on peacekeeping operations
A/66/741	12 March 2012	Programme evaluation of performance and achievement of results: United Nations peacekeeping activities in the Democratic Republic of the Congo
A/66/740	12 March 2012	Programme evaluation of the United Nations Stabilization Mission in Haiti
A/66/714	27 February 2012	Audit of the implementation of the global field support strategy
A/66/674	30 January 2012	Proposal on the dissemination and distribution of internal audit reports
A/66/286 (Part I)	9 August 2011	Activities of the Office of Internal Oversight Services for the period from 1 July 2010 to 30 June 2011
A/66/286 (Part I)/ Add.1	15 August 2011	Activities of the Office of Internal Oversight Services for the period from 1 July 2010 to 30 June 2011, Addendum
A/66/180	25 July 2011	Review of the organizational framework of the public information function of the Secretariat
A/66/179	25 July 2011	Audit of capital master plan procurement and contract management, including change orders

B. Reports to programme managers issued by the Internal Audit Division

Entity	*Assignment number*	*Issue date*	*Report subject*	*Report rating*	*Number of recommendations*	
					Critical	*Important*
CMP-DM	AC2011/514/01	11 July 2011	Audit of capital master plan procurement and contract management, including change orders	NA	–	8
	AC2010/514/04	11 August 2011	Audit of capital master plan project budgeting, financial reporting and payments	NA	–	5
DESA	AH2011/540/01	3 November 2011	Audit of Department of Economic and Social Affairs Global Centre for Information and Communications Technology in Parliament Project INT05X73	Partially satisfactory	–	3
DFS	AP2010/615/04	27 July 2011	Audit of selected United Nations human resources management reform initiatives in field missions	NA	2	5
	AP2011/615/01	30 December 2011	Audit of the Base Support Service of the United Nations Logistics Base at Brindisi	Partially satisfactory	–	3
	AP2011/615/02	21 October 2011	Audit of staffing table and post management	Partially satisfactory	–	5
	AP2011/615/03	2 May 2012	Audit of the Transportation and Movement Services in the Department of Field Support	Partially satisfactory	–	6
	AP2011/615/07	20 October 2011	Audit of aviation safety oversight of field missions by the Department of Field Support	Partially satisfactory	–	4
	AT2011/615/01	7 December 2011	Audit of information and communications technology governance and security management in peacekeeping missions	Partially satisfactory	–	4
DGACM	AH2011/550/01	9 February 2012	Audit of the management of selected major conferences — 2010 Millennium Development Goals Summit	Partially satisfactory	–	1
DM	AH2011/510/01	4 June 2012	Audit of the Headquarters Committee on Contracts	Satisfactory	–	–

Entity	*Assignment number*	*Issue date*	*Report subject*	*Report rating*	*Number of recommendations*	
					Critical	*Important*
	AH2011/512/05	15 June 2012	Audit of the use of consultants in the Secretariat	Partially satisfactory	–	1
	AT2011/510/02	20 April 2012	Audit of human resources management in the Umoja project	Unsatisfactory	3	3
DM-OCSS	AH2011/513/01	20 March 2012	Audit of United Nations Archives and Records Management	Partially satisfactory	–	2
	AH2011/513/02	9 February 2012	Audit of business continuity in the United Nations Secretariat	Partially satisfactory	–	4
	AH2011/513/03	7 May 2012	Audit of the non-expendable property at Headquarters	Unsatisfactory	4	2
	AH2011/513/04	21 June 2012	Audit of the United Nations Postal Administration	Partially satisfactory	–	8
DM-OHRM	AH2011/512/03	15 November 2011	Audit of medical services at Headquarters	Satisfactory	–	–
	AT2010/512/02	25 August 2011	Audit of payroll processing at the United Nations Secretariat in New York	Partially satisfactory	–	2
DM-OPPBA	AH2011/511/01	28 October 2011	Audit of arrangements for global banking and investment management in the Office of Programme Planning, Budget and Accounts	Satisfactory	–	–
DPA	AP2011/560/01	2 September 2011	Audit of Department of Political Affairs substantive and administrative support to special envoys	Satisfactory	–	–
	AP2011/560/02	23 January 2012	Audit of UNIPSIL	Unsatisfactory	2	5
	AP2011/560/03	2 May 2012	Audit of the Electoral Assistance Division in the Department of Political Affairs	Partially satisfactory	–	7
DPKO	AP2011/600/02	20 March 2012	Audit of disarmament, demobilization and reintegration operations	Satisfactory	–	–

Entity	Assignment number	Issue date	Report subject	Report rating	Number of recommendations	
					Critical	Important
	AP2011/600/03	3 May 2012	Audit of the programme performance management in the Department of Peacekeeping Operations	Partially satisfactory	–	4
ECA	AC2011/710/01	9 February 2012	Audit of the construction of additional office facilities at ECA	Partially satisfactory	–	11
	AN2011/710/01	29 August 2011	Audit of selected conferences at ECA	Partially satisfactory	–	5
	AN2011/710/02	8 February 2012	Audit of security and safety at ECA	Partially satisfactory	–	4
ECE	AN2011/720/01	11 June 2012	Comprehensive audit of ECE	Partially satisfactory	–	3
ICTR	AA2011/260/02	29 December 2011	Audit of archiving and records management at the International Criminal Tribunal for Rwanda	Partially satisfactory	–	3
ICTY	AA2011/270/01	1 November 2011	Audit of adequacy of arrangements for closing the International Criminal Tribunal for the Former Yugoslavia field offices in Belgrade, Zagreb and Sarajevo	Partially satisfactory	–	3
	AA2011/270/03	18 May 2012	Audit of the management of the legal aid assistance programme at the International Criminal Tribunal for the Former Yugoslavia	Satisfactory	–	–
	AA2011/270/06	29 December 2011	Audit of archiving and records management at the International Criminal Tribunal for the Former Yugoslavia	Partially satisfactory	–	1
MINUSTAH	AP2011/683/01	30 September 2011	Audit of contracts management in MINUSTAH	Partially satisfactory	–	3
	AP2011/683/03	20 October 2011	Audit of management of engineering projects in MINUSTAH	Partially satisfactory	1	3
	AP2011/683/07	21 March 2012	Audit of MINUSTAH Santo Domingo Support Office	Partially satisfactory	–	5

Entity	*Assignment number*	*Issue date*	*Report subject*	*Report rating*	*Number of recommendations*	
					Critical	*Important*
	AP2011/683/09	25 August 2011	Follow-up audit of aviation safety in MINUSTAH	Partially satisfactory	–	2
	AP2011/683/10	17 May 2012	Audit of Haitian National Police development programme in MINUSTAH	Partially satisfactory	–	7
MONUSCO	AP2011/620/01	20 October 2011	Audit of civil affairs programme in MONUSCO	Partially satisfactory	–	3
	AP2011/620/02	14 September 2011	Audit of contingent-owned equipment in MONUSCO	Unsatisfactory	–	6
	AP2011/620/03	27 October 2011	Audit of electoral support in MONUSCO	Unsatisfactory	3	–
	AP2011/620/04	2 December 2011	Audit of rations management in MONUSCO	Partially satisfactory	1	1
	AP2011/620/05	2 May 2012	Audit of public information activities in MONUSCO	Partially satisfactory	–	2
	AP2011/620/07	18 January 2012	Audit of safety and security in MONUSCO	Unsatisfactory	1	4
	AP2011/620/08	6 December 2011	Audit of quick-impact projects in MONUSCO	Partially satisfactory	–	3
	AP2011/620/12	8 June 2012	Audit of ground transport services in MONUSCO	Partially satisfactory	–	4
	AP2011/620/13	3 May 2012	Audit of the HIV/AIDS programme in MONUSCO	Unsatisfactory	2	1
OCHA	AN2011/590/01	26 July 2011	Audit of the Office for the Coordination of Humanitarian Affairs office in Zimbabwe	Satisfactory	–	–
	AN2011/590/02	2 May 2012	Audit of the Office for the Coordination of Humanitarian Affairs management of the Haiti Emergency Relief and Response Fund	Unsatisfactory	5	6
	AN2011/590/03	2 May 2012	Audit of the Office for the Coordination of Humanitarian Affairs Regional Office for Latin America and the Caribbean	Partially satisfactory	–	4

Entity	Assignment number	Issue date	Report subject	Report rating	Number of recommendations	
					Critical	Important
ODA	AN2011/530/01	23 December 2011	Audit of Office for Disarmament Affairs-Conventional Arms Branch	Satisfactory	–	–
OHCHR	AE2011/336/01	13 October 2011	Audit of the OHCHR Regional Office for Southern Africa	Partially satisfactory	–	3
OLA	AH2010/521/01	26 July 2011	Audit of the process for resolving procurement-related disputes referred to the Office of Legal Affairs	NA	–	–
	AT2010/521/01	28 October 2011	Audit of Internet publishing and use of social media at the United Nations Secretariat	Unsatisfactory	1	4
OSAA	AN2011/840/01	25 August 2011	Audit of the coordination of global advocacy and support for the NEPAD subprogramme	Unsatisfactory	1	3
UNAMA	AP2011/630/03	8 June 2012	Audit of air operations in UNAMA	Partially satisfactory	–	4
	AP2011/630/04	20 December 2011	Audit of public information programme in UNAMA	Partially satisfactory	–	3
	AP2011/630/06	24 August 2011	Audit of aviation safety in UNAMA	Partially satisfactory	–	2
UNAMI	AP2011/812/01	27 October 2011	Audit of ground transport services in UNAMI	Satisfactory	–	–
	AP2011/812/02	11 June 2012	Audit of security transition planning in UNAMI	Partially satisfactory	–	1
	AP2011/812/04	16 May 2012	Audit of the human rights programme in UNAMI	Partially satisfactory	–	4
	AP2011/812/06	24 October 2011	Follow-up audit on aviation safety in UNAMI	Partially satisfactory	–	4
UNAMID	AP2010/634/09	10 February 2012	Audit of procurement systems and procedures in UNAMID	Unsatisfactory	2	5
	AP2011/634/01	16 November 2011	Audit of the recruitment of national staff in UNAMID	Unsatisfactory	–	3

Entity	Assignment number	Issue date	Report subject	Report rating	Number of recommendations	
					Critical	Important
	AP2011/634/05	2 May 2012	Audit of quick-impact project in UNAMID	Unsatisfactory	1	2
	AP2011/634/13	15 June 2012	Audit of management of engineering activities in UNAMID	Unsatisfactory	2	2
	AP2011/634/14	2 May 2012	Audit of the renovation/construction of team sites in UNAMID	Partially satisfactory	–	1
	AP2011/634/18	13 December 2011	Audit of the administration of mission-provided staff accommodation in UNAMID	Unsatisfactory	2	2
	AP2011/634/19	18 November 2011	Audit of aviation safety in UNAMID	Unsatisfactory	2	2
UNCC	AE2011/820/01	12 September 2011	Audit of United Nations Compensation Commission claims payments 2010-11	Satisfactory	–	–
UNCTAD	AE2011/345/01	8 February 2012	Audit of UNCTAD arrangements to support quadrennial conferences, meetings and intergovernmental processes	Satisfactory	–	–
UNDOF	AP2011/670/01	22 July 2011	Audit of human resources management in UNDOF	NA	–	4
	AP2011/670/02	30 August 2011	Audit of fuel and food rations in UNDOF	NA	–	5
UNEP	AA2010/220/05	6 September 2011	Audit of the financial performance of the UNEP Mediterranean Action Plan	Unsatisfactory	3	6
	AA2011/220/04	26 April 2012	Audit of the secretariat of the Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal	Partially satisfactory	–	3
	AA2011/220/05	20 March 2012	Audit of the secretariat of the Convention on International Trade in Endangered Species of Wild Fauna and Flora	Partially satisfactory	–	3
UNFICYP	AP2011/654/01	26 March 2012	Audit of procurement activities in UNFICYP	Partially satisfactory	–	4
	AP2011/654/02	7 December 2011	Audit of security in UNFICYP	Partially satisfactory	–	4

Entity	Assignment number	Issue date	Report subject	Report rating	Number of recommendations: Critical	Number of recommendations: Important
	AP2011/654/03	2 September 2011	Audit of aviation safety in UNFICYP	Satisfactory	–	–
UN-Habitat	AA2011/250/02	29 December 2011	Audit of UN-Habitat programme in Palestine	Partially satisfactory	–	1
	AA2011/250/05	19 January 2012	Audit of UN-Habitat programme in Iraq	Partially satisfactory	–	1
UNHCR	AR2010/160/02	23 November 2011	Audit of UNHCR anti-fraud controls in registration, refugee status determination and resettlement	Partially satisfactory	–	3
	AR2011/111/01	15 December 2011	Audit of UNHCR regional representation for West Africa	Partially satisfactory	–	4
	AR2011/113/01	3 October 2011	Audit of UNHCR operations in Zambia	Partially satisfactory	–	2
	AR2011/115/01	22 May 2012	Audit of UNHCR operations in Chad	Partially satisfactory	–	3
	AR2011/121/01	25 August 2011	Audit of UNHCR operations in Azerbaijan	Partially satisfactory	–	5
	AR2011/162/01	27 July 2011	Audit of UNHCR human resources management functions outposted to the Global Service Centre in Budapest	Partially satisfactory	–	3
	AR2011/162/03	20 March 2012	Audit of UNHCR Global Learning Centre	Partially satisfactory	–	3
	AT2011/166/02	15 December 2011	Audit of arrangements for business continuity and disaster recovery for non-PeopleSoft Applications in UNHCR	Partially satisfactory	–	5
	AT2011/166/03	8 May 2012	Post-implementation audit of the performance appraisal management system in UNHCR	Partially satisfactory	–	3
UNIFIL	AP2010/672/04	22 July 2011	Audit of public information in UNIFIL	NA	–	4
	AP2011/672/01	13 September 2011	Audit of the management of contingent-owned equipment in UNIFIL	Satisfactory	–	–
	AP2011/672/03	15 May 2012	Audit of demining activities in UNIFIL	Partially satisfactory	–	3
	AP2011/672/08	1 September 2011	Audit of aviation safety in UNIFIL	Partially satisfactory	–	3

Entity	*Assignment number*	*Issue date*	*Report subject*	*Report rating*	*Number of recommendations*	
					Critical	*Important*
UNJSPF	AS2011/800/01	31 October 2011	Audit of United Nations Joint Staff Pension Fund Geneva operations	Satisfactory	–	–
	AS2011/800/02	9 February 2012	Audit of the United Nations Joint Staff Pension Fund member organization data-collection project	Partially satisfactory	–	6
UNJSPF-IMD	AS2011/801/01	26 January 2012	Audit of governance and oversight over the investments of the United Nations Joint Staff Pension Fund	Partially satisfactory	–	7
	AS2011/801/02	30 April 2012	Audit of the Investment Management Division's front office equities	Partially satisfactory	–	1
	AT2011/801/03	16 January 2012	Audit of business continuity and disaster recovery at the United Nations Joint Staff Pension Fund	Unsatisfactory	1	1
UNMIK	AP2010/650/03	20 October 2011	Audit of management of the UNMIK administration of Mitrovica and the role of municipal representatives in northern Kosovo	Partially satisfactory	–	2
	AP2011/650/01	20 March 2012	Audit of disposal of assets in UNMIK	Satisfactory	–	–
	AP2011/650/02	20 December 2011	Audit of management of confidential documents in UNMIK	Partially satisfactory	–	2
UNMIL	AG2011/626/01	28 October 2011	Follow-up audit of procurement of local contracts in UNMIL	Unsatisfactory	1	–
	AP2011/626/01	15 June 2012	Audit of civil affairs programme in UNMIL	Partially satisfactory	–	2
	AP2011/626/02	21 October 2011	Audit of electoral support provided by UNMIL	Partially satisfactory	–	–
	AP2011/626/03	6 December 2011	Audit of aviation safety and air operations in UNMIL	Partially satisfactory	–	4
	AP2011/626/04	15 November 2011	Audit of fuel management in UNMIL	Unsatisfactory	1	6

Entity	Assignment number	Issue date	Report subject	Report rating	Number of recommendations: Critical	Number of recommendations: Important
	AP2011/626/07	2 May 2012	Audit of transport services in UNMIL	Unsatisfactory	3	7
	AP2011/626/08	2 May 2012	Audit of UNMIL support to the security sector reform	Partially satisfactory	–	3
	AP2011/626/12	11 June 2012	Audit of quick-impact projects in UNMIL	Partially satisfactory	–	6
UNMIS	AP2011/632/01	25 August 2011	Audit of fuel management in UNMIS	Satisfactory	–	–
	AP2011/632/02	20 October 2011	Audit of contract management in UNMIS	Partially satisfactory	–	2
	AP2011/632/04	25 October 2011	Audit of public information programme in UNMIS	Partially satisfactory	–	–
	AP2011/632/15	25 July 2011	Audit of aviation safety in UNMIS	Satisfactory	–	–
	AP2011/632/16	1 November 2011	Audit of liquidation planning process in UNMIS	Satisfactory	–	–
	AP2011/632/18	1 May 2012	Audit of assets disposal during the liquidation of UNMIS	Partially satisfactory	–	1
	AP2011/632/19	1 November 2011	Audit of archiving and records management in UNMIS	Satisfactory	–	–
UNMIT	AP2011/682/01	20 March 2012	Audit of democratic governance and electoral support in UNMIT	Partially satisfactory	–	1
	AP2011/682/04	21 March 2012	Audit of fuel management in UNMIT	Partially satisfactory	–	4
	AP2011/682/05	1 September 2011	Audit of aviation safety in UNMIT	Partially satisfactory	1	3
UNOCI	AP2011/640/07	1 September 2011	Follow-up audit of aviation safety in UNOCI	Satisfactory	–	–
	AP2011/640/08	9 January 2012	Audit of the recruitment of national staff in UNOCI	Partially satisfactory	–	3
UNODC	AE2011/366/02	13 December 2011	Audit of United Nations Office on Drugs and Crime operations in Nigeria	Partially satisfactory	–	4

Entity	*Assignment number*	*Issue date*	*Report subject*	*Report rating*	*Number of recommendations*	
					Critical	*Important*
UNOG	AE2010/312/01	13 December 2011	Audit of conference services funding and costing at the United Nations Office at Geneva	Unsatisfactory	2	–
	AE2011/311/03	15 May 2012	Audit of United Nations Office at Geneva Human Resources Management Service	Partially satisfactory	–	4
UNON	AA2011/211/01	30 December 2011	Audit of safety and security at the United Nations Office at Nairobi	Partially satisfactory	–	4
	AC2010/211/01	3 November 2011	Audit of the construction of additional office facilities at the United Nations Office at Nairobi	NA	–	4
UNOV	AE2011/321/01	27 January 2012	Audit of the United Nations Office at Vienna contracts for furniture supplies	Satisfactory	–	–
UNSOA	AP2011/638/01	14 September 2011	Audit of UNSOA training programme in support of the African Union Mission in Somalia	Satisfactory	–	–
	AP2011/638/02	30 September 2011	Audit of operations at the Mombasa support base	Satisfactory	–	–
	AP2011/638/03	8 June 2012	Audit of safety and security in UNSOA	Unsatisfactory	3	–
	AP2011/638/04	1 May 2012	Audit of procurement activities in UNSOA	Partially satisfactory	–	3
	AP2011/638/06	3 May 2012	Audit of the portfolio of evidence to support the results-based budgeting process in UNSOA	Partially satisfactory	–	4
	AP2011/638/07	14 September 2011	Audit of aviation safety in UNSOA (horizontal audit)	Satisfactory	–	–

C. Reports to programme managers issued by the Investigation Division, excluding closure reports

Entity	*Assignment number*	*Issue date*	*Report subject*
DFS	0011/11 0012/11	29 July 2011 12 August 2012	Contingent report on a breach of the Convention on International Trade in Endangered Species of Wild Fauna and Flora by peacekeepers in UNMIS
	0013/11	12 July 2011	Investigation report on illegal outside activity, child neglect and non-honouring of private legal obligations by a staff member at MINUSTAH
	0032/10	17 April 2012	Investigation report on procurement irregularities, conflict of interest and unauthorized outside activity by a staff member at UNMIT
	0038/11	11 July 2011	Investigation report on sexual exploitation and abuse of minors by a United Nations police officer at MINUSTAH
	0043/09	25 August 2011	Contingent report on sexual exploitation and abuse of a minor by peacekeepers at the former MONUC
	0076/11	5 January 2012	Contingent report on odometer manipulation by peacekeepers at MONUSCO
	0094/11, 0095/11, 0096/11, 0097/11, 0098/11, 0099/11, 0100/11	6 July 2011	Investigation report on dental insurance fraud by staff members at MINUSTAH
	0108/09	5 January 2012	Contingent report on sexual exploitation by a peacekeeper at the former MONUC
	0112/10, 0114/10, 0115/10	25 October 2011	Contingent report on sexual exploitation and abuse of a minor by peacekeepers at the former MONUC
	0116/10	29 February 2012	Contingent report on sexual exploitation and abuse implicating peacekeepers at the former MONUC
	0121/11	29 December 2011	Investigation report on an assault by a member of a formed police unit at MINUSTAH

Entity	*Assignment number*	*Issue date*	*Report subject*
	0122/11	26 January 2012	Investigation report on bribery at UNMIL
	0135/08	9 November 2011	Investigation report on sexual exploitation and abuse implicating a military observer at the former MONUC
	0141/11	29 February 2012	Investigation report on fraud by an official of the National Staff Association at UNMIL
	0145/10	12 August 2011	Contingent report on sexual exploitation and abuse by peacekeepers at UNOCI
	0154/11	25 October 2011	Contingent report on the fatal shooting of a Sudanese national by a peacekeeper at UNAMID
	0160/11	9 November 2011	Contingent report on misconduct by peacekeepers at UNMIL
	0167/11	31 May 2012	Investigation report on misuse of information and communication technology resources by a staff member at UNIFIL
	0176/11	29 December 2011	Contingent report on the suspicious death of a peacekeeper at UNIFIL
	0184/11	25 October 2011	Contingent report on the attempted sale of military uniforms by a peacekeeper at the former UNMIS
	0188/08	25 August 2011	Investigation report on misuse of office and misuse of information and communications technology resources by a staff member at the United Nations Logistics Base in Entebbe
	0195/09	29 December 2011	Contingent report on the sexual exploitation and abuse of a minor at the former MONUC
	0206/12	5 June 2012	Investigation report on serious misconduct by Formed Police Unit personnel at MONUSCO
	0213/08	30 March 2012	Contingent report on misconduct by peacekeepers at the former MONUC
	0218/10	25 January 2012	Contingent report on the possible theft of fuel by peacekeepers at UNIFIL
	0223/09	9 November 2011	Contingent report on sexual exploitation by a peacekeeper at the former MONUC
	0228/08	29 July 2011	Contingent report on sexual exploitation and abuse of a minor by a peacekeeper at the former MONUC

Entity	*Assignment number*	*Issue date*	*Report subject*
	0230/11	29 December 2011	Contingent report on the fatal shooting of two peacekeepers at UNAMID
	0261/10, 0262/10	29 February 2012	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	0273/10	24 February 2012	Contingent report on the abduction of a Sudanese female by a peacekeeper at UNAMID
	0275/11	31 May 2012	Contingent report on possible misconduct by peacekeepers at MONUSCO
	0286/09	7 February 2012	Investigation report on international trafficking of forged Dominican Republic passports by a staff member at MINUSTAH
	0298/10	25 October 2011	Investigation report on possible sexual exploitation by a military observer at the former UNMIS
	0315/10	29 December 2011	Contingent report on attempted fraud by peacekeepers at UNOCI
	0323/10, 0524/10	7 September 2011 22 September 2011	Contingent report on possible fraud by peacekeepers at UNOCI
	0345/09	25 October 2011	Contingent report on sexual exploitation by peacekeepers at the former MONUC
	0354/11	30 March 2012	Contingent report on forgery and attempted fraud by a peacekeeper at UNOCI
	0362/11	30 March 2012	Contingent report on the sexual exploitation and abuse of a minor by a peacekeeper at MONUSCO
	0370/10	29 July 2011	Contingent report on sexual exploitation and abuse by a peacekeeper at UNMIL
	0372/09	25 October 2011	Contingent report on sexual exploitation implicating unknown peacekeepers at the former MONUC
	0383/10	25 October 2011	Contingent report on the physical assault and detention of a United Nations staff member by peacekeepers at the former UNMIS
	0395/11	29 February 2012	Investigation report on mineral trafficking by a staff member at MONUSCO
	0405/11	28 March 2012	Contingent report on sexual abuse by a peacekeeper at MONUSCO

Entity	*Assignment number*	*Issue date*	*Report subject*
	0406/11	30 March 2012	Investigation report on misconduct by Formed Police Unit officers at MONUSCO
	0416/11	16 May 2012	Investigation report on conflict of interest and corrupt practices by a former staff member at UNIOGBIS
	0433/10	26 January 2012	Investigation report on sexual abuse by a staff member at UNMIL
	0447/11	31 May 2012	Contingent report on sexual exploitation by a contingent member at MONUSCO
	0459/10	29 December 2011	Contingent report on fraud implicating peacekeepers at the former MONUC
	0473/10	17 April 2012	Investigation report on the sexual exploitation and abuse of a minor at the former MONUC
	0486/10	29 February 2012	Contingent report on illegal trade in precious metals and firearms by peacekeepers at MONUSCO
	0493/10	25 June 2012	Investigation report on the misappropriation of training funds by a United Nations police officer at the former UNMIS
	0550/09	30 December 2011	Report of possible serious misconduct by a United Nations police officer at MINUSTAH
	0565/09	25 October 2011	Contingent report on the fatal shooting of a peacekeeper at UNAMID
	0567/10	29 December 2011	Investigation report on the fraudulent procurement of an entry visa and misuse of information and communication resources by a staff member at UNMIS
	0570/10	5 January 2012	Contingent report on sexual exploitation and abuse and other misconduct by peacekeepers at UNMIL
	0571/10	25 August 2011	Contingent report on fuel fraud by peacekeepers at UNMIL
	0642/11	30 March 2012	Contingent report on the alleged rape of a minor by peacekeepers at MONUSCO
DM	0093/10	29 December 2011	Investigation report on conflict of interest and favouritism by a staff member at United Nations Headquarters

Entity	*Assignment number*	*Issue date*	*Report subject*
	0538/10	25 October 2011	Investigation report on outside activities by a former staff member in the Department of Management
DPA	0037/11	23 April 2012	Investigation report on abuse of authority by a staff member at UNPOS
DPI	0278/11	26 January 2012	Investigation report on embezzlement by a staff member at the United Nations Information Centre
	0285/11	9 November 2011	Investigation report on misrepresentations by a staff member at the Office of the Spokesperson for the Secretary-General
DSG	0454/10	25 October 2011	Investigation report on misconduct by a staff member serving as an officer of the United Nations Staff Union
DSS	0248/11	31 January 2012	Investigation report on attendance irregularities, violation of policy and inappropriate behaviour by a staff member in the Department of Safety and Security
	0518/08	31 January 2012	Investigation report on attendance irregularities, violation of policy, conflict of interest and misuse of information and communications technology resources by a staff member in the Department of Safety and Security
EOSG	0214/10	11 April 2012	Investigation report on procurement irregularities by a staff member at UNOPS
ESCWA	0074/11, 0075/11	29 February 2012 6 February 2012	Investigation report on reported misconduct by a staff member at ESCWA
OIOS	0350/10	29 December 2011	Investigation report on unauthorized access and use of information and communications technology resources by a staff member in OIOS
UNCTAD	0085/11	26 January 2012	Investigation report on conflict of interest and procurement irregularities at UNCTAD
UNDP	0412/11	26 January 2012	Investigation report on assault by a United Nations Volunteer at UNMIL
UNEP	0348/11	30 March 2012	Investigation report on theft and forgery by a staff member at UNEP

Entity	*Assignment number*	*Issue date*	*Report subject*
UNFCCC	0119/11	25 October 2011	Investigation report on sexual harassment and abuse of authority by a former staff member at the United Nations Framework Convention on Climate Change
UNICEF	0432/11	15 June 2012	Investigation report on medical insurance fraud by a former staff member of UNICEF
UNOG	0560/10	30 September 2011	Investigation report on Internet access of possible child pornography by a non-staff member at the United Nations Office at Geneva
UNON	0139/09	29 December 2011	Investigation report on engagement in outside activities by a staff member at the United Nations Office at Nairobi
UNOV	0118/11	5 June 2012	Investigation report on misuse of information and communications technology resources and misrepresentation of official functions by a staff member at the United Nations Office at Vienna

D. Reports to programme managers: closure reports issued by the Investigations Division

Entity	*Assignment number*	*Issue date*	*Report subject*
DFS	0732/06, 0461/06	9 September 2011	Procurement irregularities at UNMIS
	0009/11	29 June 2012	Bribery by a staff member at UNAMID
	0046/11	15 December 2011	Fraudulent certifications by a staff member in the Department of Peacekeeping Operations
	0088/09	22 December 2011	Misconduct by a staff member at the former MONUC
	0101/10	6 January 2012	Advance fee fraud and fraudulent use of the United Nations name and logo at the former MONUC
	0182/09	6 January 2012	Sexual exploitation and abuse of a minor at the former MONUC
	0182/11	19 October 2011	Unauthorized possession of United Nations property at UNAMID
	0185/08	28 November 2011	Alleged rape of a minor by unidentified personnel at the former MONUC

Entity	*Assignment number*	*Issue date*	*Report subject*
	0198/07	1 November 2011	Fraud by an official of the National Staff Association at UNMIL
	0224/11	25 June 2012	Extortion by a staff member at BINUCA
	0292/10	29 February 2012	Possible misuse of telecommunication resources by a staff member at UNAMA
	0325/09	25 October 2011	Possible fuel theft by peacekeepers at the former MONUC
	0332/10	21 December 2011	Rape of a minor in MONUSCO
	0353/09	30 November 2011	Misrepresentation by a staff member at the former UNMIS
	0354/10	9 September 2011	Failure to honour financial obligations and entitlement fraud by a staff member at UNSOA
	0364/09	28 March 2012	Sexual abuse of a minor by a staff member at the former MONUSCO
	0408/09	16 March 2012	Sexual exploitation and abuse by a staff member, now deceased, at UNMIL
	0412/10	28 March 2012	Possible procurement irregularities by staff members at the International Independent Investigation Commission
	0414/07	15 December 2011	Retaliation by a staff member at the former MONUC
	0421/08	16 February 2012	Possible assault implicating a United Nations staff member at the former MONUC
	0458/07	15 December 2011	Reported attempt to solicit a bribe by a staff member at UNMIS
	0505/09	14 February 2012	Arms trafficking and attempted insurrection at the former MONUC
	0506/10	29 July 2011	Misuse of United Nations Laissez-Passer at UNAMA
	0507/10	9 September 2011	Travel irregularities concerning a staff member at UNAMID
	0509/10	15 December 2011	Reported sexual exploitation and abuse by a staff member at UNOCI
	0517/10	29 February 2012	Alleged violation of procurement rules by a staff member at UNAMI
	0519/10	22 December 2011	Sexual abuse at MONUSCO

Entity	*Assignment number*	*Issue date*	*Report subject*
	0544/09	21 December 2011	Possible forgery of a certificate to procure weapons at the Department of Peacekeeping Operations
	0553/10	28 November 2011	Disclosure of confidential information by a staff member at UNIPSIL
	0597/11	26 June 2012	Procurement irregularities by staff members at UNMIL
	0624/08	25 June 2012	Misconduct by a United Nations Volunteer at the former MONUC
	0309/09	17 February 2012	Sexual abuse implicating a United Nations Volunteer at the former UNMIS
DM	0036/11	3 November 2011	Abuse of position by a staff member in the Department of Management
	0075/09	15 December 2011	Irregular bids and collusive practices by United Nations vendors
	0415/10	15 December 2011	Unauthorized outside occupation in the Office of Central Support Services
ECA	0059/09	21 June 2012	Procurement irregularities at ECA
ESCAP	0440/10	11 July 2011	Procurement irregularities by a staff member at ESCAP
OCHA	0156/10, 0172/11	29 July 2011	Reported misconduct by a former staff member at the Office for the Coordination of Humanitarian Affairs
OHCHR	0081/10	22 December 2011	Misconduct by a staff member at OHCHR
UNOG	0400/11	4 May 2012	Possible medical claims fraud by a staff member at the United Nations Office at Geneva
UNON	0060/09	5 October 2011	Procurement irregularities by a staff member at the United Nations Office at Nairobi
	0419/11	20 June 2012	Fraud by a staff member at the United Nations Office at Nairobi
	0432/10	29 July 2011	Assault by a staff member at the United Nations Office at Nairobi
	0455/11	25 June 2012	Procurement irregularities at the United Nations Office at Nairobi

E. Reports to programme managers issued by the Inspection and Evaluation Division

Entity	*Assignment number*	*Issue date*	*Report subject*
DESA	IED-11-012	21 July 2011	Report of OIOS on the evaluation of the executive direction and management function
Secretariat	IED-COM-12-001	24 January 2012	Programme performance documentation status: key Integrated Monitoring and Documentation Information System records as of 18 January 2012
Secretariat	IED-COM-11-002	25 July 2011	Programme performance documentation status: key Integrated Monitoring and Documentation Information System records as of 15 July 2011